

AUTOMATED BUDGET SYSTEM

Agency Instructions

Office of Policy and Management
Budget and Financial Management Division
450 Capitol Avenue, Hartford, CT 06106

FY 2024 and
FY 2025 Biennium

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1.0 Introduction

This document provides instructions for submitting the FY 2024 and FY 2025 biennial budget request for your agency. This year’s software is significantly revised from versions used in prior years.

As always, **questions regarding the development of your agency’s biennial budget request should be directed to your assigned budget analyst.** Questions regarding the software may be directed to Israel Bonello at 860-418-6249.

2.0 Budget Process Overview and Timeline

The Office of Policy and Management develops and provides, typically on or about August 1st of each year, guidance in the form of a Secretary’s policy letter as well as software to be used by state agencies in

submitting their budget requests. Agencies prepare their biennial budget requests, including a baseline budget plan and a separate list of programmatic options if changes in expenditures or revenues are requested. The changes represent anything above or below the present level, as well as any reallocation of resources. The baseline funding level includes entitlement caseload changes, annualization of partial year funding, and other changes based on current law. Agencies must submit their baseline biennial budget requests on or before September 1st of each odd-numbered fiscal year, with program options typically due in October.

In odd-numbered fiscal years, the package presented by the Governor to the General Assembly must contain a separate budget for each of the two fiscal years and a report outlining estimated revenues and expenditures for the three years following the biennium.

When there is no change in Governor by way of election or succession, the Governor transmits the budget document for the next biennium to the legislature by the first session day following February 3rd. If the Governor has been elected or succeeded to the Office of Governor since the submission of the last budget document, the transmission of the budget and associated documents occurs by the first session day following February 14th.

In each even-numbered fiscal year, adjustments and revisions to the second year of the biennium are to be submitted if necessary. Transmittal of the Governor's recommended midterm adjustments to the General Assembly occurs on the Wednesday after the first Monday in February which is the day that the General Assembly convenes.

2.1 Budget Submission Requirements

The Governor's recommended budget document is required, by statute, to contain four elements:

1. The Governor's budget message;
2. Recommendations for appropriations for every agency for each fiscal year of the biennium (the recommendations would include the operating budgets for the biennium and bonding requirements for capital projects);
3. A draft or drafts of the proposed legislation to implement the Governor's budget including appropriations, bonding and revenue bills; and
4. Recommendations concerning the effect of the state's budget on the economy.

In order to develop recommendations for each agency, agency heads are required to submit estimates of expenditure requirements by September 1st of each year. In order to evaluate these submissions, the Office of Policy and Management specifies planning factors and assumptions to be used and determines the form and format of such submissions.

Biennial budget requests must include expenditure and appropriation data for the most recently completed and current fiscal years as well as each year of the biennium succeeding the current fiscal year. Such data must be detailed by program as well as being detailed by account code.

In addition, each program must be supported by its statutory authorization, description, and performance measures. For each program, the number of permanent full-time positions authorized, together with the number filled and vacant as of the most recently completed fiscal year must also be provided. Finally, budget data on federal and other grants supporting each program must also be provided.

See appendix E for a crosswalk between CoreCT expenditure account codes and budgeted account codes. See appendix F for a listing of budgeted programs by agency.

2.2 Evaluation of Budget Requests

All requests are evaluated based on the efficiency and effectiveness of existing programs or the public need for new and expanded programs as well as for alignment with the Governor's policy objectives and the availability of revenue. Specifically, OPM evaluates baseline budget requests and budget adjustment proposals based on the following factors:

- Technical correctness (do the numbers add up?)
- Conformance with law (state and federal)
- Conformance with gubernatorial policy
- Clearly demonstrated the need for the activity
- Budget program efficiency (resource utilization)
- Budget program effectiveness (objectives met)
- Capital request impact on operating budget; operating request impact on capital budget

For Legislative Branch agencies, Judicial Branch agencies, the Elections Enforcement Commission, the Office of State Ethics, the Freedom of Information Commission, and the Contracting Standards Board in the Office of Governmental Accountability, the Governor is required to present the estimated expenditure requirements and revisions that those agencies provide. Nevertheless, all agencies are required to submit budget requests in the format prescribed by the Secretary of OPM.

3.0 Current Services Budget Requests

The starting point for development of the Governor's recommended budget is the current services request. The current services budget reflects the cost, over the upcoming biennium, to deliver the same quantity and quality of services to residents as each agency is delivering in the current biennium, taking into account a number of factors, including changes in state or federal legislation, the phase-in or phase-out of facilities or services occurring during the upcoming biennium, certain types of inflation, and caseload changes for certain types of entitlement programs.

Completion of the current services request consists of the following steps:

1. Entry of requested technical adjustments to current-year funding levels
2. Completion of supplemental budget information, including consultant contract detail, grant spending plan detail, requested equipment detail, and available other (non-appropriated) fund detail
3. Allocation of requested funding by program and by object of expenditure.
4. Submission of request

In accordance with the Secretary's policy letter, adjustments will generally be needed to account for differences between the current year and each year of the upcoming biennium for the following reasons:

3.1 Technical Adjustments

Technical adjustments to the current-year level of appropriations are necessary to account for differences between the current year and each year of the upcoming biennium. Technical adjustments to funding levels should follow the guidelines detailed in the Secretary’s policy memo and will fall into the following categories:

3.1.1 Personnel Cost Projections

- The starting point for personnel costs is the current year (FY 2023) appropriation.
- For all agencies other than Legislative Branch agencies and the Judicial Department, OPM has calculated and pre-loaded an adjustment based on the anticipated cost of currently settled labor agreements, including those agreements approved by the General Assembly during the 2022 legislative session as well as equivalent wage adjustments for non-represented staff. Agencies are free to revise this pre-loaded cost estimate but should provide OPM with detailed backup for any calculated amount that differs from the pre-loaded amount.
- OPM has also calculated and pre-loaded an adjustment to reflect the impact of the 27th pay-period which is budgeted in the FY 2023 baseline period, but will not occur in either year of the FY 2024-2025 biennium. Agencies may revise this pre-loaded budget adjustment but should provide OPM with detailed backup for any calculated amount that differs from the pre-loaded amount.
- Agencies should not request wage adjustments related to any unsettled bargaining unit. Costs for unsettled units will be centrally budgeted within the Office of Policy and Management.

3.1.2 Inflation

- Request inflation adjustments where such adjustment is statutorily required. Provide a statutory cite if a statutory inflationary adjustment is requested.
- For purchases where inflationary increases are not mandated by statute or existing contract or agreement, the following inflation assumptions may be used for planning purposes.

	FY 2024 vs. FY 2023	FY 2025 vs. FY 2024
Food and Beverage	2.4%	0.7%
Motor Vehicle Fuel / Fuel Oil / Natural Gas / Electricity*	0.0%	0.0%
Medical Care	3.4%	3.1%
All Other	2.2%	1.7%

*Note that energy prices are expected to drop in both FY 2024 and 2025 from peak prices during FY 2023.

3.1.3 Municipal Aid

- Reflect the statutory level for formula-based municipal aid. Any changes in funding for formula-based municipal aid will be handled as policy adjustments during the budget option process.
- Non-formula aid should be consistent with FY 2023 funding unless a negative adjustment is required based on caseload or other factors.
- Funding for Town Aid Road grants should not be included in the biennial budget request. This will be handled centrally by OPM as a policy option.

3.1.4 Rate-Based Programs

- Include rate changes required under existing statute. Do not include discretionary rate changes; these may be considered as policy adjustments (budget options).

3.1.5 Caseload Adjustments

- For caseload or utilization-based expenditures, adjustments to baseline spending may be requested based on anticipated changes in caseloads or utilization. For accounts where both a caseload/utilization and a unit cost or rate factor is proposed, the utilization factor should be applied before the cost/rate factor. If you are unsure about requesting these increases, contact your assigned budget analyst to discuss potential adjustments.

3.1.6 Annualization and Other Adjustments

- Include an annualization adjustment, if needed, for any new or expanded program funded during FY 2023.
- Include a negative annualization adjustment where there are decreased costs for programs that will expire or be reduced during or after FY 2023.
- Include an adjustment for any new program not funded during FY 2023 but which is required by current law to begin in FY 2024 or FY 2025. Operating costs for new buildings that are scheduled to open during the biennium may also be requested. Do not request funding for new or discretionary programs; these may be considered as policy adjustments.
- Funding should not be requested for programs currently funded through non-appropriated resources (e.g., pickups of expiring federal funds or ARPA allocations); these may be considered as policy adjustments.

3.1.7 Equipment

- For General Fund agencies, only equipment that does not meet the requirements for disbursement under the Capital Equipment Purchase Fund (CEPF) should be requested as part of the agency's operating budget (Fund 11000, SID 10050). Equipment that meets CEPF requirements may also be requested but should be coded to CEPF (Fund 12052, SID 40255) as a funding source. CEPF should not be requested in the capital budget request module.
- Legislative branch agencies and agencies funded from the Special Transportation Fund and industry funds should continue to reflect equipment needs as part of their operating budget requests.
- All agencies must supply descriptions of items to be purchased, quantity and unit cost information, and detailed explanations and justification to support the requested funding level for each year of the biennium.

3.1.8 Fringe Benefit Recovery Rate

- Please refer to Comptroller's memorandum 2022-14 regarding the fringe benefit recovery rate in developing your budget for the 2024-2025 biennium. This information is available at: [2022-14.pdf \(ct.gov\)](#).

3.2 Supplemental Budget Information

3.2.1 Consultant Contracts

Your baseline budget request must be accompanied by a listing of all current and proposed consultant contracts. The automated budget system will include the following data fields for completion:

- Name of vendor
- Description of service
- Start and end date of contract
- Total contract amount
- SID, Program, Account code
- Amount in current year and each year of the biennium

3.2.1 Spending Plans

Spending plans are required for grant accounts in POS agencies. The automated budget system will include the following data fields for completion:

- Payment arrangement: POS, PSA, FFS, Other
- Service Category or Type
- Vendor name (or “TBD” if not yet contracted)
- SID
- Estimated payment amount by fiscal year

3.2.2 SID Descriptions

Enter or Revise the following information for each appropriated SID:

- Description
- Statutory Reference
- Agency Fiscal Contact
- Agency Programmatic Contact

3.2.3 Leases

Pursuant to CGS Sec. 4b-23, OPM’s Bureau of Assets Management provided directions, under separate cover, for completing your agency’s state facilities plan. Completion of all required plan documents is required in order to allow for the review of requested lease costs.

3.3 Additional Funds

CGS 4-73 requires that the Governor’s budget document include an accounting of all available federal funds. Accordingly, agencies must report funded positions and expenditures of federal and private funds for FY 2022, together with estimated amounts for FY 2023 and projected (requested) amounts for FY 2024 and 2025.

Federal grants should be reported by the agency which was awarded funding. Therefore, agencies should not report grant transfers or pass-through grants in the additional funds module. Agencies should also not report bond fund expenditures or positions in this module.

3.4 Budget-in-Detail

CGS 4-73 requires the Governor’s budget to include additional program and a minor-object breakdown of certain costs.

3.4.1 Program Detail

After completing all requested adjustments to appropriations for the upcoming biennium, agencies must allocate the resulting positions and amounts for the most recently completed fiscal year, the fiscal year in progress and requested for each year of the upcoming biennium by program. A listing of budgeted programs is attached to these instructions as appendix F. If you would like to revise your agency’s list of programs, contact your assigned budget analyst as soon as possible.

3.4.2 Account Code Detail

After completing all requested adjustments to appropriations for the upcoming biennium, agencies must allocate the resulting amounts for Personal Services, Other Expenses, and Other Current Expenses appropriations, for the most recently completed fiscal year, the fiscal year in progress and requested for each year of the upcoming biennium by account code.

3.5 Current Services Submission

You may submit your agency's current services request only if you have completed any technical adjustments you are requesting, entered any required supplemental information, completed your additional funds reporting, and fully allocated all amounts in the budget-in-detail module.

4.0 Capital Budget Request

Agency requests for capital funding are due no later than August 31, 2020. All fields in the application must be completed to be considered by the Office of Policy and Management. Please return an original summary report with a copy of all forms to the Office of Policy and Management/Economics, Capital and Revenue Forecasting Section.

4.1 Biennial Capital Budget

Section 4-78 of the Connecticut General Statutes (C.G.S.) requires that the Governor present to the General Assembly estimated authorizations for FY 2024 and FY 2025. In addition, anticipated authorizations for three additional fiscal years FY 2026, FY 2027 and FY 2028 must be submitted to OPM for out-year planning purposes.

The capital budget request must be submitted no later than September 1, 2022, and must include:

1. The agency summary report, signed by the Agency Head, and the project report of each program/project requested. A signed original, or an electronically signed copy of the original, must be received by OPM in order for the request to be considered. Any additional supporting documentation should be submitted with the original reports.
2. Other requirements – PLEASE NOTE: Capital Development Impact Statements (CDIS) and a map in accordance with Section 4-66b C.G.S., and Co-Location Statements in accordance with Section 4b-31 C.G.S are not required to be included with biennial capital budget requests unless requested by the Secretary of the Office of Policy and Management. However, if in your opinion, the filing of a CDIS or Co-Location Statement would further support the proposed project, please feel free to submit this additional justification. CEPA: Certain types of state actions which may significantly affect the environment are subject to an evaluation in conjunction with requirements set forth in the Connecticut Environmental Policy Act. At the appropriate stage, agencies should check their Environmental Classification Document to determine the type of environmental analysis, if any, that is applicable to the project. Agencies submitting requests for capital projects on the capital request form must indicate whether or not it is an action covered by CEPA.

4.2 Description

Program/Project Title: Enter Project Title Name

Contact Name/Phone: Agency person responsible for the project or program.

Bond Type: Choose one of the following prospective financing codes from the list provided.

- STO - Special Tax Obligation Bonds (DOT only)
- GO - General Obligation Bonds
- REV - Revenue Bonds

Authorization Language:

In this section the agency should provide suggested language for inclusion in the Governor’s Recommended Capital Budget for each year that funding is requested.

Description:

Provide detailed description of the program/project including any pertinent statistics. For lump sum amounts (i.e. alterations/improvements) a list of projects to be completed must be provided.

Justification:

Departmental justification should be a complete statement of the need for the project/program, including all relevant statistics and a statement of approved policies to justify the request. An explanation of the current level request should detail what the funds requested in Year 1 (FY 2024) and/or Year 2 (FY 2025) will be specifically used for, e.g. phase of development, project overruns, etc. Also, please indicate what steps the agency has taken to ensure the preservation of the state’s capital assets (regular and on-going maintenance, adequate revenue stream or plant reserves for replacement and refurbishment). Identify how completion of this project will impact your ability to maintain facilities if additional operating funds are not made available. If this request is for new construction, explain in full all alternatives that were considered including the rationale for rejecting them.

Funds Requested

This represents the amount the agency is requesting for either or both fiscal years of the biennium. If applicable, the agency should also indicate the estimated requests for this project/program for the three out years.

Unallocated Balance: Unallocated balance of state funds available for the project.

State Request 2024: State Bond Funds requested to be effective July 1, 2023.

State Request 2025: State Bond Funds requested to be effective July 1, 2024.

Projected 2026 – 2028: Expectations for future bond authorization requests for Fiscal Years 2026 through 2028.

4.3 Summary

Statutory Reference: If applicable.

Project Type: Grant-in-Aid, Loan, State Project, or Other.

Town: The town in which the project will be located.

Agency SID and Fund Codes: SID and Fund Code of bond funds, if applicable.

Total Estimated Other Funds: Total estimated other funds (not state).

Estimated Federal Funds: Projected Federal Match or Federal Funds available for the project.

Prior State Authorizations:

Include: Fund, Act, Section, Authorized Amount, and Unallocated Balance of each authorization for the program/project. If the project/program is new, this section is left blank.

4.4 Legislative Change

A legislative change may be requested as follows:

Project Title: Begin title with “Legislative Change”.

Authorization: Language of the legislative change.

Project Description: Explanation of new or expanded projects that would fall under the Legislative Change. How this is different than the current authorization.

Justification: Departmental justification should be a complete statement of the need for the Legislative Change, including all relevant statistics and a statement of approved policies to justify the request.

Funds Requested: All State Funds Request may be left blank if there is no new authorizations required.

Prior State Authorizations: All authorizations with an unallocated balance that would be impacted by the legislative change. Include: Fund, Act, Section, Authorized Amount, and Unallocated Balance of each authorization for the program/project.

4.5 Cancellation

A cancellation of an existing authorization may be proposed as follows:

Project Title: Shall begin with “Cancellation”

Authorization: Include the language of the legislative change.

Project Description: Indicate past projects that been funded through this authorization, if applicable.

Justification: Departmental justification should be a complete statement of the need for the Cancellation, including all relevant statistics and a statement of approved policies to justify the request. Also, please include a rationale as to why these funds cannot be repurposed.

Funds Requested: Fill in the cancellation amount under State Request 2024. This should be a negative number.

Prior State Authorizations: All authorizations with an unallocated balance that would be impacted by the cancellation. Include: Fund, Act, Section, Authorized Amount, and Unallocated Balance of each authorization for the program/project.

4.6 Getting Help

Direct questions regarding the capital budget to:

- Brian Tassinari 860-418-6303 brian.tassinari@ct.gov

5.0 Budget Options

Once the baseline funding level is established, policy proposals which would result in a budgetary change may be considered. **For the FY 2024/2025 biennium, agencies should prepare options that would result in at least a three percent reduction from their FY 2023 baseline, exclusive of formula-based municipal aid.** Agencies are urged to consult their assigned OPM budget analyst regarding how potential budget options might fit with the Governor's policy direction. Budget options are categorized as one of four types: reductions, expansions, reallocations, or revenue generating options. See appendix A for instructions on entering options in the budget software.

5.1 Reduction Options

Agencies are typically asked to propose changes in how their business is conducted that would result in a decrease in State resource requirements. Even in times where resources are robust it is incumbent on agencies to maximize the efficiency of their operations and eliminate ineffective programming. In evaluating potential reduction options, agencies should consider the impact on all parties that may be affected by the change, including other agencies.

5.2 Expansion Options

If permitted by the Secretary's policy letter, agencies may consider programmatic expansions that would result in a clear benefit to the public that outweighs an increased need for resources. As with reduction proposals, agencies should consider the impact of option proposals on all agencies that may be affected; for example, proposals to increase staffing must consider the impact on the cost of fringe benefits.

The Governor's ability to consider expansion proposals will be driven by the merits of the particular proposal in light of the availability of funding. The Secretary's policy letter on options will provide guidance on the extent to which expansion options will be considered. Frequently, the Secretary will ask that agencies provide OPM with expansion option concepts that can be reviewed so that agencies do not undertake the process of fully developing and submitting expansion proposals which have little likelihood of being funded.

5.3 Reallocation options

Reallocation options allow an agency to propose a reallocation of resources between appropriations in order to fund an increase in funding in one area by reducing funding in a different area. Reallocation options also accomplish realignment of resources from their original SID(s) to more appropriate SID(s). In addition to proposing reallocation options within their own agency, agencies may propose reallocation options that cross agencies by contacting their assigned OPM budget analyst.

5.4 Revenue Options

Agencies may propose options that would result in an increase in state revenue that more than offsets any increase in costs that are required to implement the revenue increase. Agencies should note, however, that the constitutional spending cap limits the growth in state appropriations and may limit the ability to support even those costs that are more than offset by revenue gains.

6.0 Agency Narratives and Measures

Narrative information is required in several different formats for separate budget documents.

6.1 Agency narrative

This is a succinct description of the agency's mission and accompanies the main volume of the Governor's recommended budget, often referred to as the "budget summary." Text is typically bulleted, and each bullet begins with "To (verb)" followed by a brief description of the agency's purpose.

6.2 Long narrative

This document is used as a component of the budget-by-program, often referred to as the "budget-in-detail." The long narrative consists of a description of overall agency mission (essentially the same description of agency mission as is used for the short narrative, although somewhat expanded descriptions may be accepted).

6.3 Program Narratives

For each separate budgeted program, the following is provided:

- Statutory reference(s) applicable to the program;
- Statement of Need and Program Objectives. This is a brief statement that begins with "To (verb)" and identifies the goals of the program. E.g., "To regulate...", "To provide...", "To administer...;"
- Program Description: A narrative explanation of the program; and

6.4 Program Measures

For each budgeted program, agencies should enter a meaningful set of measures gauging program accomplishments. Measures are a means by which the reader can assess program accomplishments. Performance information can help policymakers address a number of questions such as whether programs are contributing to their stated goals, well-coordinated with related initiatives, and targeted to those most in need of services or benefits. Agencies are strongly encouraged to present a limited set of objective, quantifiable measures that demonstrate program outcomes rather than presenting input or process measures. Output or outcome measures describe whether anyone is better off as a result of the expenditure of taxpayer funds, and focus on results and accomplishments rather than on inputs. Examples of less-desirable input or process measures include the number of beds or slots operated or funded by the program, the percentage of capacity at which a program operates, or the number of hearings held or the number of contracts processed by an administrative unit. Please ensure that reported metrics are updated to reflect the most recent available data.

A limited set of well-thought out, results-oriented measures of program accomplishments is more powerful than input or process metrics and helps the reader understand what the state realizes from its investment. Ideally, measures will be identified for each distinct program category described in the narrative. Measures supported by peer-reviewed research findings, where available, are preferable. If a program does not lend

itself to an objective, quantifiable means of presenting accomplishments, the agency may elect to not provide measures for that program.

7.0 Automated Budget System

The Automated Budget System can be accessed at the following internet address:

<https://abs.opm.ct.gov/Login>

7.1 System Navigation

After a user logs into the system, they can select an agency to work on (for users that have access to more than one agency). Users may also view or enter budget requests or change the fiscal year via the top navigation bar drop downs



To enter proposed adjustments to the adopted FY 2024-205 budget, **the year selector at the top of the screen should be set to the current fiscal year: 2023**. Also note that once technical adjustments have been submitted, then you may proceed to enter your baseline budget request. If you unsubmit your technical adjustments, you will have to resubmit your baseline request.

Most screens have a save button that will allow the user to save data changes. You must press the save button prior to leaving any screen in order to save your updates.

7.2 System Security

Users are assigned a username and password. Agency users only have access to assigned agencies. If you need access for additional users, please contact your assigned budget analyst. To view which agencies you have access to, use the 'MyProfile' link located on the top nav bar. If you need to reset your password, you may do so via the login page by using the "forgot password" link.

Login

Use your account to log in.

UserName

Password

[Forgot Your Password?](#)

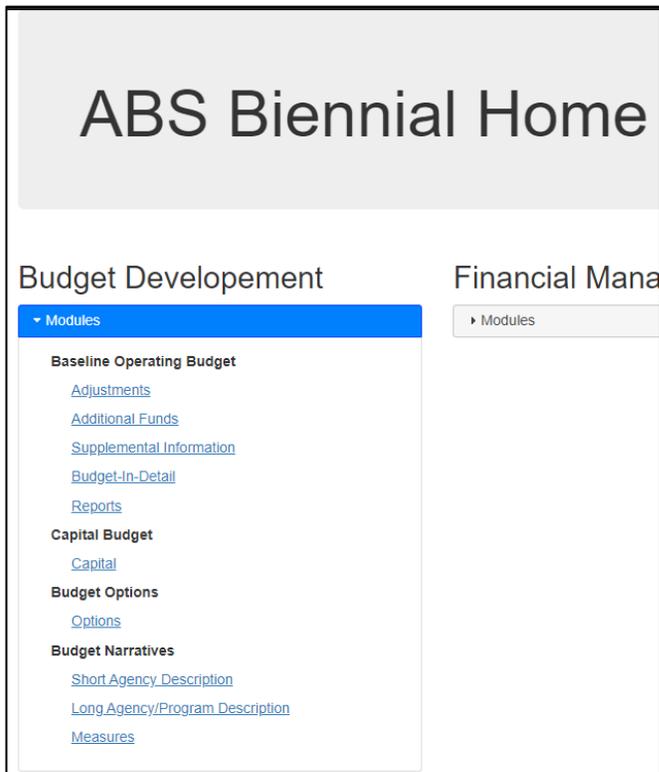
7.3 System Modules

The following modules are available under Biennial Budget:

- **Adjustments:** Allows users to request any additional adjustments to current-year appropriations which are consistent with the Secretary's baseline budget policy letter.
- **Additional Funds:** Allows for the entry of data on federal and private funds that are available to the agency. As well as entering information about position per federal fund category.
- **Supplemental Information:** Captures spending plan, consultant contracts and equipment purchases.
- **Budget-In-Detail:** Allows user to verify/enter prior year expenditures and allocate current year appropriations by program and account code. As well as entering information about positions per program code.
- **Reports:** Allows the user to print budget reports.
- **Capital Budget:** Captures information on capital projects and related funding.
- **Options:** Allows the user to enter budget options (reduction, revenue, reallocation, or expansion)

Under Budget Narratives, the following additional modules are available:

- **Short Agency Description:** Allows users to enter/edit agency purpose.
- **Long Agency/Program Description:** Allows the user to enter/edit the agency description along with the program descriptions.
- **Measures:** Allows users to enter/edit measures for their agency.



7.3.1 Budget-In-Detail

The budget-in-detail is for calculating the necessary amount of funding for the upcoming biennium is the current year (FY 2023) appropriation. Because current statute requires budget requests to be detailed by program and by account, you must allocate your FY 2022 expenditures and FY 2023 appropriation by program and by account. The data for your budget request will be done at the Fund-SID level.

As noted above, you must first complete your technical adjustments (see 7.3.2) and additional funds (7.3.3) in order to be able to and enter the budget-in-detail module.

The Budget-in-Detail has three tabs: Program SIDs, Positions and Account SIDs. The Program tab shows your agency's FY 2022 expenditures by Fund, SID and program. Allocate these costs by program until the value in the Balance row is zero (green) for each SID (Red means there is a balance). The Position tab shows your agency's position count by Fund program. Allocate the positions by program until the columns that require balance are zero. The Account tab shows your agency's FY 2022 expenditures by Fund SID and account. Allocate the appropriation by account and until the value in the balance row is zero for each SID. The Baseline process is not complete until the balance row is zero for each Fund SID on the Program and Account tab and the Position tab has all the positions allocated for each Fund.

7.3.2 Technical Adjustments

Technical adjustments are similar to budget options in that they represent changes to the base (current year) level of funding. Associated Cost, Positions and Revenue Item information for all technical adjustments (and budget options) is entered.

7.3.3 Additional Funds

Additional Funds has two tabs Program SIDs and Positions. The Program tab displays a listing by fund, SID, program, and Catalog of Federal Domestic Assistance (CFDA) number (if federal). The actual expenditures are filled a for the most recently completed fiscal year. Agencies will allocate these costs by program until the value in the Balance row is zero(green) for each SID (Red means there is a balance). The Position tab will display a listing by Fund Category and program. Agencies can fill out their projected position information for the current year and each year of the upcoming biennium.

7.3.4 Supplemental Information

Although the following information is not directly tied to requested appropriation amounts, all the following supplemental information submissions should be completed in order to complete the baseline budget submission.

7.3.4.1 Consultant Contracts

Your baseline budget request must be accompanied by a listing of all current and proposed consultant contracts. The automated budget system will include the following data fields for completion:

- Name of vendor
- Service Type
- Description of service
- Start and end date of contract
- Total contract amount
- SID, Program, Account code
- Amount in current year and each year of the biennium

7.3.4.2 Spending Plans

Spending plans are required for grant accounts in POS agencies. The automated budget system will include the following data fields for completion:

- Payment arrangement: POS, PSA, FFS, Other
- Service Category or Type
- Vendor name (or "TBD" if not yet contracted)
- SID
- Estimated payment amount in current year and each year of the biennium
- Description

7.3.4.3 Equipment Purchases

For General Fund agencies, only equipment that does not meet the requirements for disbursement under the Capital Equipment Purchase Fund (CEPF) should be requested as part of the agency's operating budget

(Fund 11000, SID 10050). Equipment that meets CEPF requirements may also be requested but should be coded to CEPF (Fund 12052, SID 40255) as a funding source. CEPF should not be requested in the capital budget request module. Legislative branch agencies and agencies funded from the Special Transportation Fund and industry funds should continue to reflect equipment needs as part of their operating budget requests.

All agencies must supply descriptions of items to be purchased, quantity and unit cost information, and detailed explanations and justification to support the requested funding level for each year of the biennium. Equipment Purchases are optional for agencies to fill out. The automated budget system will include the following data fields for completion:

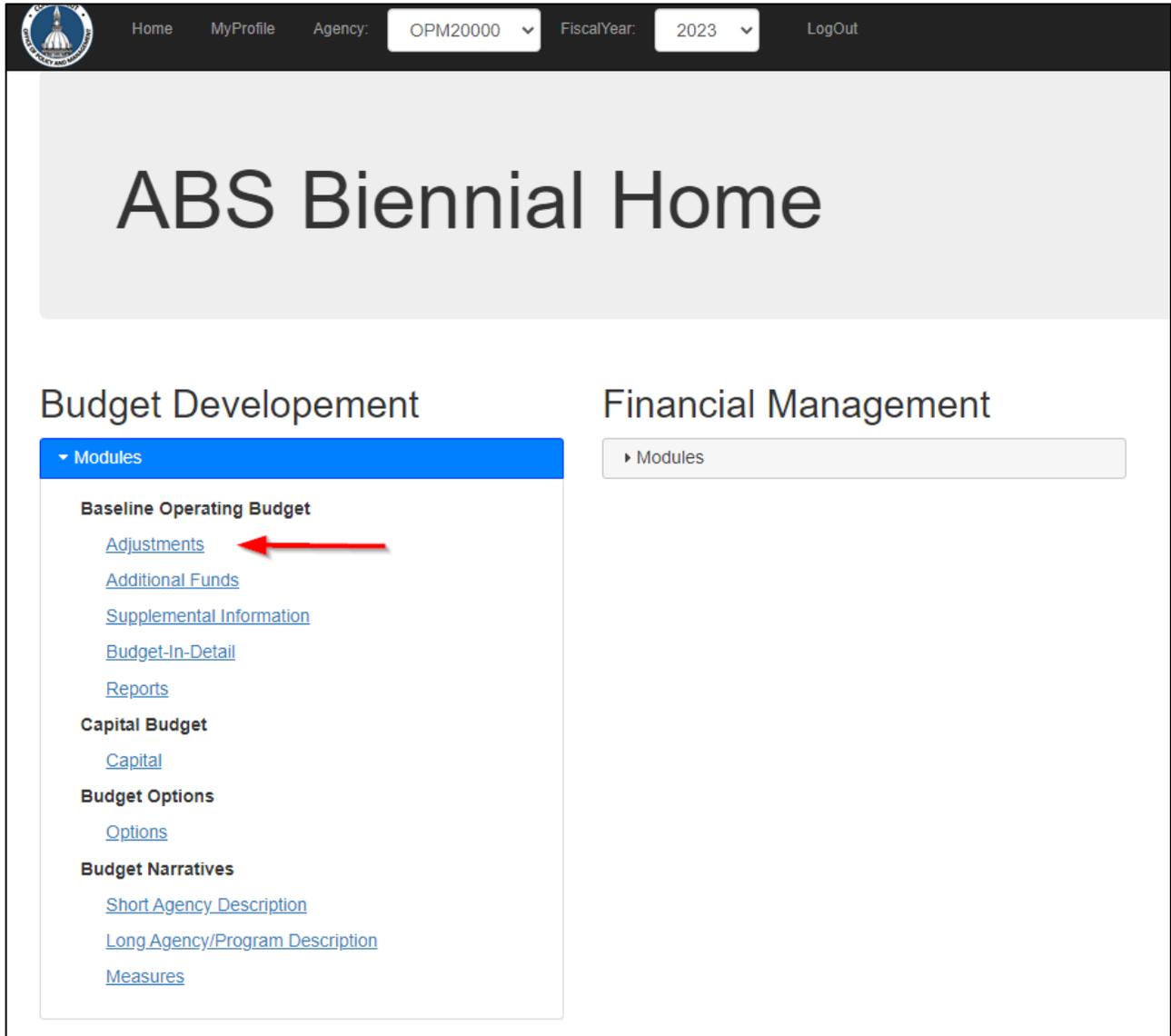
- SID
- Item Description
- Unit Cost
- Quantity and Total cost for Year 1 of the Biennium
- Quantity and Total cost for Year 2 of the Biennium

5.3.5 Agency Purpose / Program Narratives

Agencies must provide a narrative description for each budgeted program as well as for the agency as a whole. Copies of the agency purpose and program narrative (if available) used during the FY 2022-2023 biennium will be available for edit. See appendix B for instructions on entering agency purpose and program narratives in the budget software.

Appendix A: Creating Budget Adjustments/Options

1. Login into the Automated Budget System and select fiscal year 2023. Then click on the Adjustments link under the Budget Development drop-down.



The screenshot displays the 'ABS Biennial Home' dashboard. At the top, there is a navigation bar with a logo on the left, and links for 'Home', 'MyProfile', 'Agency: OPM20000', 'FiscalYear: 2023', and 'LogOut'. The main heading is 'ABS Biennial Home'. Below this, there are two main sections: 'Budget Development' and 'Financial Management'. Under 'Budget Development', there is a 'Modules' dropdown menu. The 'Adjustments' link is highlighted with a red arrow. Other links in the menu include 'Additional Funds', 'Supplemental Information', 'Budget-In-Detail', 'Reports', 'Capital Budget', 'Capital', 'Budget Options', 'Options', 'Budget Narratives', 'Short Agency Description', 'Long Agency/Program Description', and 'Measures'. The 'Financial Management' section has a 'Modules' dropdown menu.

2. The Budget Adjustment form will open. The adjustments screen shows adjustments that have been entered in the system. New proposed adjustments can be added by clicking the 'Add Tech Adj' button at the top of the listing. Please note that adjustments may be filtered by using the dropdown fund; changing the selected fund will list adjustments created under that fund

Home MyProfile Agency: OPM20000 FiscalYear: 2023 LogOut

Budget Adjustments

Adjustment Status: Not Submitted Add Adjustment Submit View/Print Adjustments Summary RPT

Fund: 11000-General Fund

View	Type	Title	OptionID	Action
View	Technical	test option	486	Delete

- After clicking the 'Add Adjustment' button, you will be on the page where users can enter a new adjustment. On this page you can select the fund, enter a title, select the type and enter a purpose which should provide OPM with both the reason for the proposed adjustment as well as a description of the change that is being proposed. The fields Contact Name and phone number should be completed to identify the user who creates the proposed adjustment. The adjustment is saved by clicking the "Add Adjustment" button at the bottom of the page.

Home MyProfile Agency: OPM20000 FiscalYear: 2023 LogOut

Add Adjustment

Fund: 11000-General Fund

Agency Info

Title

Option Type

Purpose

Contact Name

Phone Number

Programs: 13001-Office of the Secretary and Administrative Support
 13008-Policy Development, Coordination and Implementation
 13043-Intergovernmental Policy

[Add Adjustment](#)

[Back to Adjustments](#)

- Once an adjustment has been added, you may select an adjustment using the button in the view column to the left of each option. When you first add a new adjustment, you will be taken directly to its details view. Also, you may edit an adjustment's title directly from the list page

by clicking on the cell where the title is displayed. This will make it a textbox where the user may type in any edits.

Budget Adjustments

Adjustment Status: Not Submitted Add Adjustment Submit View/Print Adjustments Summary RPT

Fund: 11000-General Fund

View	Type	Title	OptionID	Action
View	Technical	test option	486	Delete
View	Technical	Tech Adj Agenc	490	Delete

- Next, click on the view page there are two tabs General Information and the Financials / Positions tab to enter associated costs, revenues, or position changes by clicking on the drop tabs Associated Cost, Positions, or Revenue Items.

Adjustment View

ID: 486-test option
Fund: 11000-General Fund

[Print Adjustment](#)

[General Information](#) [Financials/Positions](#)

[Edit Info](#)

Agency Info

Title: test option

Option Type: Technical

Purpose: dxdf

Contact Name: izzy

Phone Number: 8602804744

Programs:

- 13001-Office of the Secretary and Administrative Support
- 13008-Policy Development, Coordination and Implementatio
- 13043-Intergovernmental Policy

[Back to Adjustments](#)

- On the Positions / Financials tab, financial information can be entered by clicking When you click on any of the drop tabs, you will see an 'Add' button for adding the supplemental information for the selected adjustment.

Adjustment View
 ID: 486-test option
 Fund: 11000-General Fund
 Print Adjustment

General Information | **Financials/Positions**

Associated Cost

Add Cost

SID	Description	2024 Adj	2025 Adj	Action
10010	Personal Services	\$100	\$200	Delete
Total:		\$100	\$200	

Positions

Add Position

	2024 Adj	2025 Adj	Action
Total:	0	0	

Revenue Items

Add Revenue

Account	Description	2024 Adj	2025 Adj	Action
Total:		\$0	\$0	

- After clicking on the 'Add' button you will be on page for adding proposed changes to the FY 2024 and FY2025 budget. Enter the value in the corresponding text box; this is the same for Cost, Positions and Revenue items. To submit your change please click on the 'Add' button.

Add Adjustment Cost
 ID: 486-test option
 Fund: 11000-General Fund

SID Code: 16284: MRDA

2024 Adj: 325

2025 Adj: 450

Add Cost 

[Back to Adjustment View](#)

- To delete a particular row of Cost, Position, or Revenue data, click on the 'Delete' button in the right-most box of the row. This button is available on each row for Cost, Positions and Revenue tables under each drop tab.

Adjustment View
 ID: 486-test option
 Fund: 11000-General Fund

Print Adjustment

General Information **Financials/Positions**

▼ Associated Cost

Add Cost

SID	Description	2024 Adj	2025 Adj	Action
16284	MRDA	\$325	\$450	Delete
Total:		\$325	\$450	

- To update a value entered for Cost, Positions or Revenue, click directly on the text box cell where the value is displayed. When you click on the cell it will become an editable text box where a new value may be entered. Once you click off the textbox or hit the Tab key, the new value will be saved.

Adjustment View
 ID: 486-test option
 Fund: 11000-General Fund

Print Adjustment

General Information **Financials/Positions**

▼ Associated Cost

Add Cost

SID	Description	2024 Adj	2025 Adj	Action
16284	MRDA	\$325	\$450	Delete
Total:		\$325	\$450	

10. An option can be printed by clicking the “Print Adjustment” button. This button is located on the top of the Adjustment view page. Clicking this button will generate a report that will open in a new tab of your browser.

Adjustment View
 ID: 486-test option
 Fund: 11000-General Fund

Print Adjustment

General Information | **Financials/Positions**

Associated Cost

Add Cost

SID	Description	2024 Adj	2025 Adj	Action
16284	MRDA	\$325	\$450	Delete
	Total:	\$325	\$450	

11. Once all technical adjustments have been entered, press the “Submit” button at the top of the adjustment list page. **Please note that this submit process must be done for each fund for your agency.**

You should also generate and save an electronic (pdf) copy of the Technical Adjustments Summary from the Reports menu on the menu bar. The report should be electronically signed by your agency head and submitted, via e-mail, to your assigned OPM budget analyst. **If you need to un-submit your adjustments, contact your OPM budget analyst.*

Budget Adjustments

Adjustment Status: Not Submitted | Add Adjustment | **Submit** | View/Print Adjustments | Summary RPT

Fund: 11000-General Fund

View	Type	Title	OptionID	Action
View	Technical	test option	486	Delete
View	Technical	Tech Adj Agenc	490	Delete

After you click on the button ‘Summary RPT’ this will open a popup where you can select how you would like to generate your Adjustments Summary report. This is done by clicking on the button ‘Generate Report’. If you would like an Excel sheet export of the data table in the report, you would click on the button ‘Rpt Export’

Adjustment Summary Rpt [X]

Show All Funds
 Include Revenue Adjustments

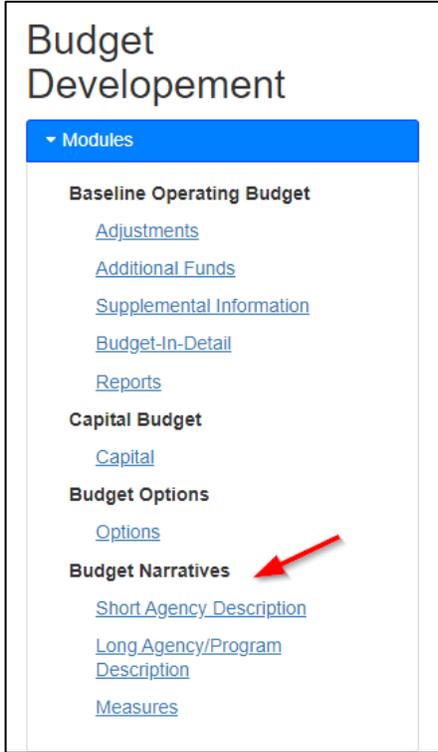
 **Summary Export**

 **Generate Report** **Cancel**

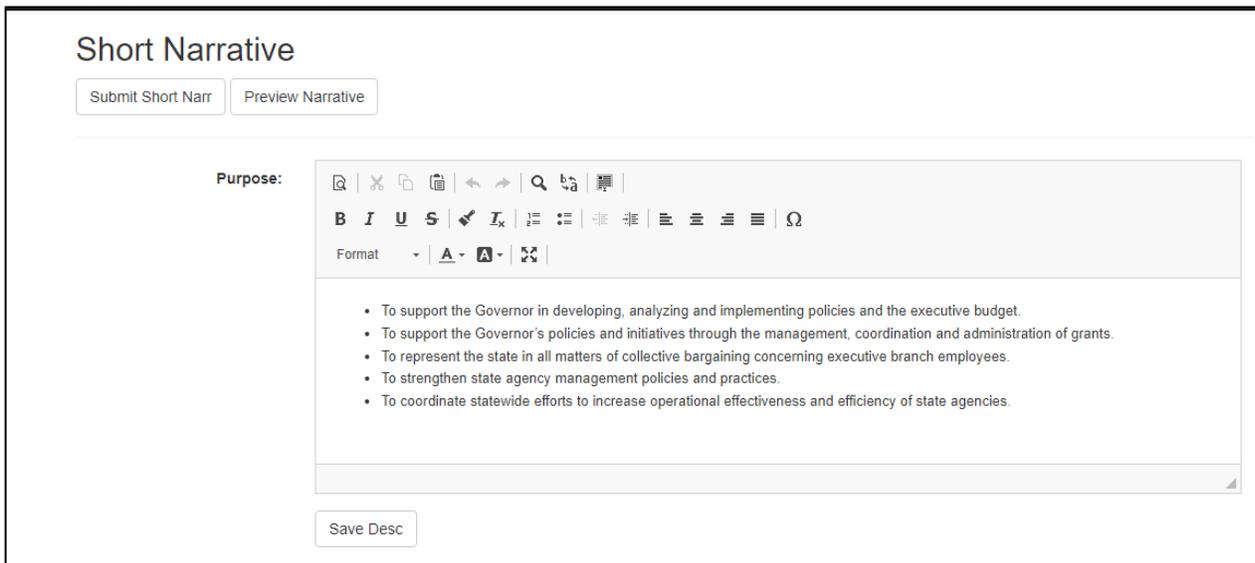
Appendix B: Submitting Agency Purpose and Program Descriptions

Accessing and Editing Agency Narrative

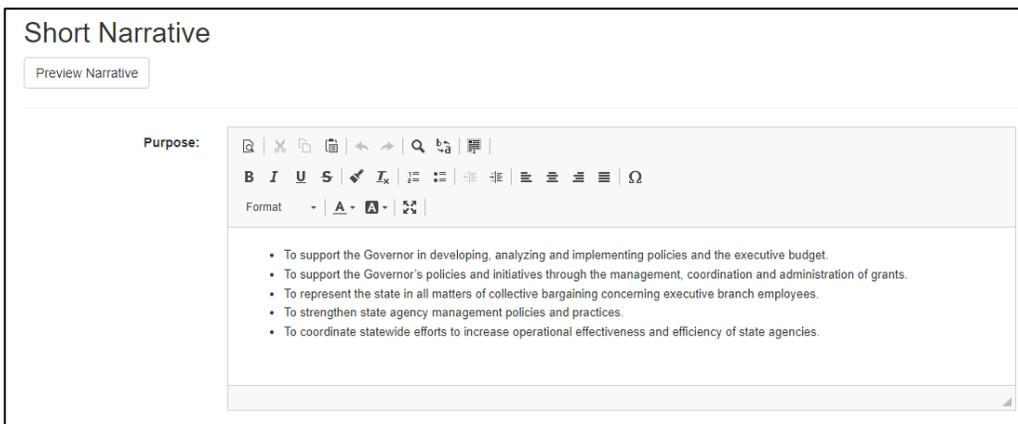
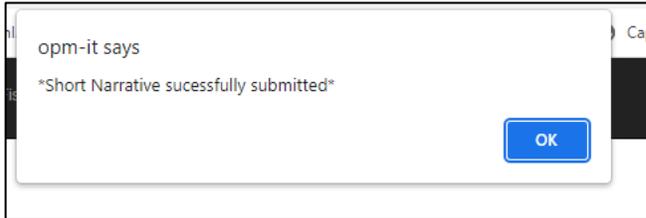
1. From the Budget Development menu click the Short Agency Description link.



2. The Short Narrative form opens. Here you may view/edit your agency’s purpose using the rich text editor input field (Please enter text in list format, to display properly in template). Please make sure to click the ‘Save Desc’ button to save any changes made. The button ‘Preview Narrative’ will open in a new tab a PDF display of what your agency purpose will look like.

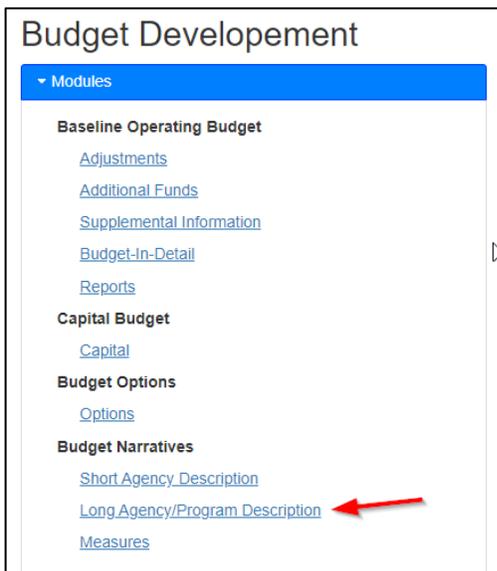


- When you are done editing your agency's purpose, you may click on the button 'Submit Short Narr'. This will lock the form from you being able to make any more changes and you will also see a confirmation message. *If you need to unlock the form, please reach out to your budget analyst.

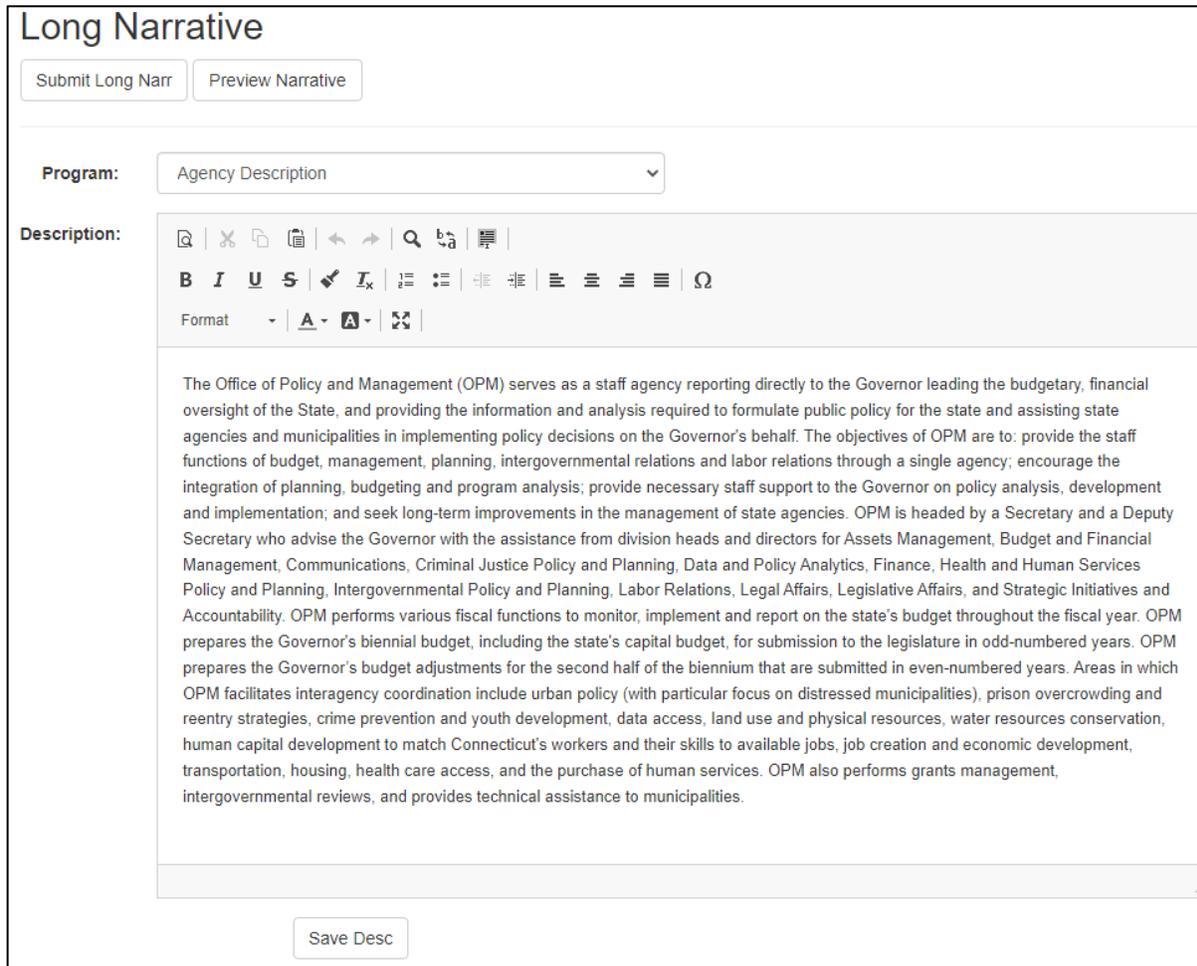


Accessing and Editing Agency Program Descriptions

- From the Budget Development menu click the Long Agency/Program Description link.



- The Long Narrative/Program Description window opens. Here you may view/edit your agency's description and program description using the rich text editor input field. Please make sure to click the 'Save Desc' button to save any changes made. The button 'Preview Narrative' will open in a new tab a PDF display of what your agency purpose will look like.



Long Narrative

Submit Long Narr Preview Narrative

Program: Agency Description

Description:

Rich text editor toolbar: Undo, Cut, Copy, Paste, Undo, Redo, Find, Spell Check, Bulleted List, Numbered List, Indent Left, Indent Right, Decrease Indent, Increase Indent, Link, Unlink, Format, Bold, Italic, Underline, Strikethrough, Text Color, Background Color, Undo.

The Office of Policy and Management (OPM) serves as a staff agency reporting directly to the Governor leading the budgetary, financial oversight of the State, and providing the information and analysis required to formulate public policy for the state and assisting state agencies and municipalities in implementing policy decisions on the Governor's behalf. The objectives of OPM are to: provide the staff functions of budget, management, planning, intergovernmental relations and labor relations through a single agency; encourage the integration of planning, budgeting and program analysis; provide necessary staff support to the Governor on policy analysis, development and implementation; and seek long-term improvements in the management of state agencies. OPM is headed by a Secretary and a Deputy Secretary who advise the Governor with the assistance from division heads and directors for Assets Management, Budget and Financial Management, Communications, Criminal Justice Policy and Planning, Data and Policy Analytics, Finance, Health and Human Services Policy and Planning, Intergovernmental Policy and Planning, Labor Relations, Legal Affairs, Legislative Affairs, and Strategic Initiatives and Accountability. OPM performs various fiscal functions to monitor, implement and report on the state's budget throughout the fiscal year. OPM prepares the Governor's biennial budget, including the state's capital budget, for submission to the legislature in odd-numbered years. OPM prepares the Governor's budget adjustments for the second half of the biennium that are submitted in even-numbered years. Areas in which OPM facilitates interagency coordination include urban policy (with particular focus on distressed municipalities), prison overcrowding and reentry strategies, crime prevention and youth development, data access, land use and physical resources, water resources conservation, human capital development to match Connecticut's workers and their skills to available jobs, job creation and economic development, transportation, housing, health care access, and the purchase of human services. OPM also performs grants management, intergovernmental reviews, and provides technical assistance to municipalities.

Save Desc

- To switch between agency and program description you must use the program drop down. Changing the drop down select to a program will list additional fields needed to be filled out for a program's description. These fields include Statutory Ref, Objectives, and description.

Submit Long Narr Preview Narrative

Program: 13001-Office of the Secretary and Administrative Support

Statutory Ref: C.G.S. Section 4-65a.

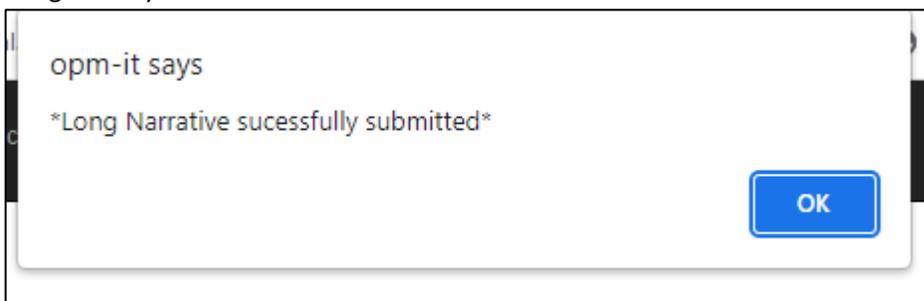
Objectives:

To serve as a key advisor to the Governor on policy and financial issues for the State of Connecticut. To advocate for the Governor's policies and to coordinate their implementation. To attain OPM's objectives by directing and coordinating its programs and providing operational support services.

Description:

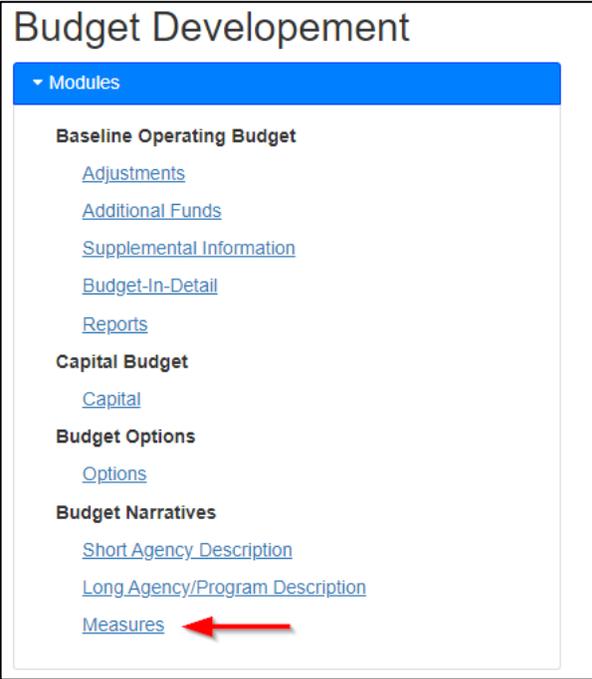
As chief financial and policy advisor to the Governor, the Secretary is responsible for policy development and the overall financial management of state government. This responsibility includes protecting the long-term and short-term interests of the state. The Office of the Secretary, with analytic support from the agency's division heads and directors, advises the Governor on all matters related to fiscal policy; policy initiatives, particularly those initiatives that cross agency lines; state agency management issues, including agency strategic business planning; the reorganization of state government; labor relations; federal issues, in conjunction with the Governor's Washington office; impact of federal and state policies on local governments; financial management policies and practices in all state agencies; and legislative matters. The Secretary and Deputy Secretary advocate the Governor's policies with legislators, state agencies, private service

- When you are done editing your agency's description and program descriptions. You may click on the button 'Submit Long Narr'. This will lock the form from you being able to make any more changes and you will also see a confirmation message. *If you need to unlock the form, please reach out to your budget analyst.



Appendix C: Submitting Agency Measures

1. From the Budget Development menu click the Measures link.



2. The Measures form will open, click the 'Add New Measure' button to enter and add a measure.



3. After clicking the add button, a new row will appear. With the new row added you make edit the Program, Priority, Description and enter in value amounts for the Actual (FY 2022), Estimated (FY 2023), Year 1 (FY 2024), and Year 2 (FY 2025).



- To edit fields, click directly on the text box cell where the value is displayed. When you click on the cell it will become an editable text box where a new value may be entered. Once you click off the textbox or hit the Tab key, the new value will be saved. The priority field allows you to sort the measures in the order you choose.

Measures
Status: **Not Submitted**

Exclude	Program	Priority	Description	Actual	Estimated	FY 2024	FY 2025	Action
<input type="checkbox"/>	13008-Policy Development, Coordination and Implementatio	0	<input type="text" value="Entering in Test Description"/>	Click to edit	Click to edit	Click to edit	Click to edit	<input type="button" value="Delete"/>

- Measures can be deleted by clicking on the delete button for the desired row.

Measures
Status: **Not Submitted**

Exclude	Program	Priority	Description	Actual	Estimated	FY 2024	FY 2025	Action
<input type="checkbox"/>	13043-Intergovernmental Policy	1	Click to edit	Click to edit	Click to edit	Click to edit	Click to edit	<input type="button" value="Delete"/>
<input type="checkbox"/>	13008 - Policy Development, Coordination and Implementatio	3	Entering in Test Description	500	Click to edit	600	700	<input type="button" value="Delete"/>

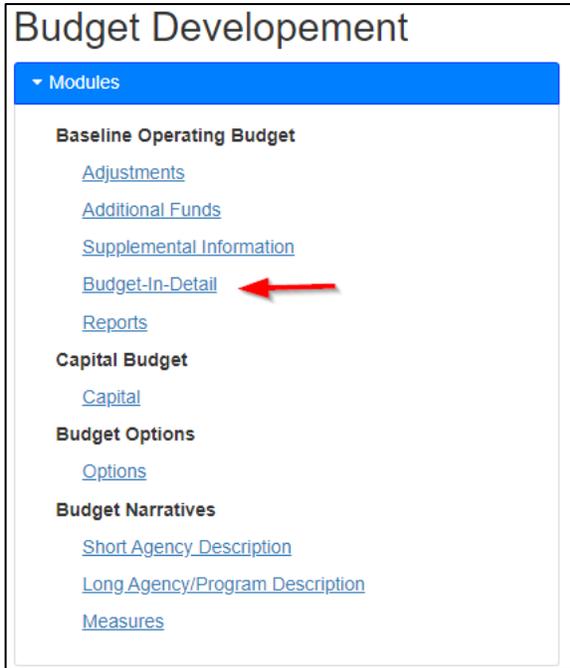
- Click the Submit Measures button when you are finished and ready to submit measures to OPM. Note that submitting measures will lock this form. *If you need to unlock the form, please reach out to your budget analyst.

Measures
Status: **Not Submitted**

Exclude	Program	Priority	Description	Actual	Estimated	FY 2024	FY 2025	Action
<input type="checkbox"/>	13043-Intergovernmental Policy	1	Click to edit	Click to edit	Click to edit	Click to edit	Click to edit	<input type="button" value="Delete"/>
<input type="checkbox"/>	13008 - Policy Development, Coordination and Implementatio	3	Entering in Test Description	500	Click to edit	600	700	<input type="button" value="Delete"/>

Appendix D: Submitting Agency Budget-in-Detail

1. Open and login to ABS. Select Biennial Budget from the Budget Development menu and click the Budget-in-Detail button.



2. The Budget-In-Detail window will open and there will be three tabs (Programs, Positions, Accounts). You will need to allocate funds by program and accounts to balance out the SIDs under each fund making sure to have the balance row be zero. When the balance row is zero it will display the column as Green and Red when there is a balance.

Budget In Detail

Status: Not Submitted

Program SIDs | Positions | Account SIDs

Fund: 11000-General Fund SID: 10010-Personal Services

Program	Code	Actual FY2022	Estimated FY2023	Requested FY2024	Requested FY2025
10010-Personal Services		\$6,621,858.03	\$6,383,934	\$7,171,726	\$7,265,993
Management and Support Services	14000	\$0.00	\$0	\$0	\$0
Food Safety	29136	\$0.00	\$934	\$0	\$6,000,000
Public Health	42001	\$6,000,000.00	\$383,000	\$0	\$0
Environment	65001	\$621,000.00	\$6,000,000	\$6,383,934	\$0
Agriculture	65002	\$0.00	\$0	\$0	\$0
Regulatory	65029	\$858.03	\$0	\$0	\$383,934
Balance:		\$0.00	\$0	\$787,792	\$882,059

3. The table where you enter in data may except values copied from Excel or you may also copy values from the table and past them to an excel sheet. To copy values from the table, click on a cell and drag over the cell you want to copy. They will be highlighted in blue, then right click and you will see the option to copy. Please make sure that when copying from excel to the table, that the cell range matches the same format as the table to properly paste values.

Budget In Detail

Status: Not Submitted

Program SIDs | Positions | Account SIDs

Fund: 11000-General Fund SID: 10010-Personal Services

Program	Code	Actual FY2022	Estimated FY2023	Requested FY2024	Requested FY2025
10010-Personal Services		\$6,621,858.03	\$6,383,934	\$7,171,726	\$7,265,993
Management and Support Services	14000	\$0.00	\$0	\$0	\$0
Food Safety	29136	\$0.00	\$934	\$0	\$6,000,000
Public Health	42001	\$6,000,000.00	\$383,000	\$0	\$0
Environment	65001	\$621,000.00	\$6,000,000	\$6,383,934	\$0
Agriculture	65002	\$0.00	\$0	\$0	\$0
Regulatory	65029	\$858.03	\$0	\$0	\$0
Balance:		\$0.00	\$0	\$787,792	\$882,059

4. You may also edit cell individually each like a normal excel sheet. If you click on a cell, it will be highlighted in blue. You can also then navigate across cells using the arrow keys. Please note that when editing a cell if the inputted format is wrong the cell will turn red.

Budget In Detail

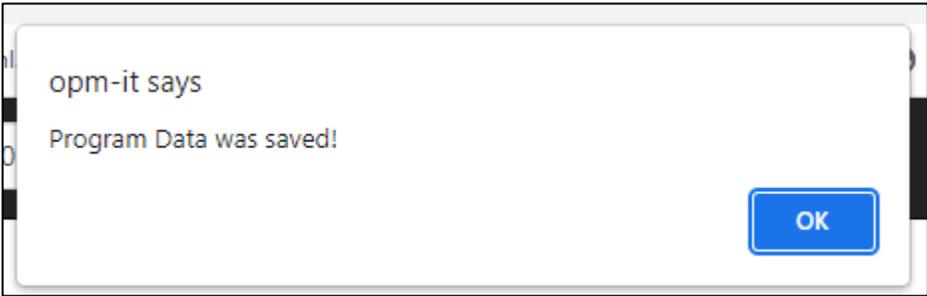
Status: Not Submitted

Program SIDs | Positions | Account SIDs

Fund: 11000-General Fund SID: 10010-Personal Services

Program	Code	Actual FY2022	Estimated FY2023	Requested FY2024	Requested FY2025
10010-Personal Services		\$6,621,858.03	\$6,383,934	\$7,171,726	\$7,265,993
Management and Support Services	14000	\$0.00	\$0	\$0	\$0
Food Safety	29136	\$0.00	\$934	ABS	\$6,000,000
Public Health	42001	\$6,000,000.00	\$383,000	\$0	\$0
Environment	65001	\$621,000.00	\$6,000,000	\$6,383,934	\$0
Agriculture	65002	\$0.00	\$0	\$0	\$0
Regulatory	65029	\$858.03	\$0	\$0	\$383,934
Balance:		\$0.00	\$0	\$787,792	\$882,059

5. When you are done entering in data to the table, please click on the button Save Data. Please not that changing the Fund or SID drop down could result in you losing work if you do click save first. Also be mindful of clicking save before changing tabs. After clicking save you will get a confirmation of your data being saved.



6. If there is an issue with the data in the table you will get a confirmation about not being able to save your data in the table. Please go back and fix and issues with the data you input, in order to save your changes.

The screenshot shows the 'Budget In Detail' interface. At the top, there is a navigation bar with 'Home', 'MyProfile', 'Admin', and 'Agency: AES48000'. Below this, the status is 'Status: Not Submitted' with a 'Submit Details' button. The main content area has tabs for 'Program SIDs', 'Positions', and 'Account SIDs'. The 'Fund' is set to '11000-General Fund' and the 'SID' is '10010-Personal Services'. A 'Save Data' button is highlighted with a mouse cursor. Below the dropdowns is a table with the following data:

Program	Code	Actual FY2022	Estimated FY2023	Requested FY2024	Requested FY2025
10010-Personal Services		\$6,621,858.03	\$6,383,934	\$7,171,726	\$7,265,993
Management and Support Services	14000	\$0.00	\$0	\$0	\$0
Food Safety	29136	\$0.00	\$934	\$0	\$6,000,000
Public Health	42001	\$6,000,000.00	\$383,000	ABS	\$0
Environment	65001	\$621,000.00	\$6,000,000	\$6,383,934	\$0
Agriculture	65002	\$0.00	\$0	\$0	\$0
Regulatory	65029	\$858.03	\$0	\$0	\$383,934
Balance:		\$0.00	\$0	\$787,792	\$882,059

An error message dialog box is overlaid on the table, stating: 'opm-it says Error saving data, make sure cells contain valid data!' with an 'OK' button.

7. Once you have gone through each tab and balanced out each SID under each Fund. You can click on the button Submit Detail. When you click on the button the system will go through and run a balance check to make sure you have filled out and balanced all your data. If there is a balance remaining the system will list this in a message. You must then go back and balance the remaining items to try and submit again.

The screenshot shows the 'Budget In Detail' page with a modal message: '*Balance Error with Program Detail under Fund: 11000! SID: 10010 SID: 12056 SID: 12288'. Below the message is an 'OK' button. The main interface has tabs for 'Program SIDs', 'Positions', and 'Account SIDs'. The 'Fund' is set to '11000-General Fund' and 'SID' is '10010-Personal Services'. A 'Save Data' button is visible. The table below shows budget data for various programs:

Program	Code	Actual FY2022	Estimated FY2023	Requested FY2024	Requested FY2025
10010-Personal Services		\$6,621,858.03	\$6,383,934	\$7,171,726	\$7,265,993
Management and Support Services	14000	\$0.00	\$0	\$0	\$0
Food Safety	29136	\$0.00	\$934	\$0	\$6,000,000
Public Health	42001	\$6,000,000.00	\$383,000	\$0	\$0
Environment	65001	\$621,000.00	\$6,000,000	\$6,383,934	\$0
Agriculture	65002	\$0.00	\$0	\$0	\$0
Regulatory	65029	\$858.03	\$0	\$0	\$383,934
Balance:		\$0.00	\$0	\$787,792	\$882,059

8. Once you have all your budget tabs balanced and try to submit. You will get a confirmation stating the Budget Detail have been submitted. This will now lock the form and not allow for any more changes. If you need to unlock the module please contact your budget analyst.

The screenshot shows the 'Budget In Detail' page with a modal message: 'opm-it says Budget Detail has been submitted!'. Below the message is an 'OK' button. The main interface has tabs for 'Program SIDs', 'Positions', and 'Account SIDs'. The 'Fund' is set to '11000-General Fund' and 'SID' is '12288-Wildlife Disease Prevention'. There is an 'Add Account' button and an 'Account' dropdown menu. The table below shows budget data for various accounts:

Account	Code	Actual FY2022	Estimated FY2023	Requested FY2024	Requested FY2025
12288-Wildlife Disease Prevention		\$99,373.00	\$103,195	\$131,043	\$132,833
Salaries & Wages-Full Time	50110	\$98,113.00	\$100,260	\$100,260	\$100,260
Longevity Payments	50160	\$1,260.00	\$2,935	\$30,783	\$32,573
Balance:		\$0.00	\$0	\$0	\$0

Appendix E: Crosswalk between CoreCT and Budgeted Account Codes

Account code detail for Personal Services (SID 10010), Other Expenses (SID 10020) and Other Current Expenses (SID 12XXX) appropriations is required. The table below crosswalks CoreCT account codes to available budgeted account codes.

Account	CoreCT Account Code	Account	Budgeted Account Codes
50110	Salaries & Wages-Full Time	50110	Salaries & Wages-Full Time
50120	Salaries & Wages-Temporary	50120	Salaries & Wages-Temporary
50130	Salaries & Wages-Contractual	50130	Salaries & Wages-Contractual
50140	Salaries & Wages-Student Labor	50140	Salaries & Wages-Student Labor
50150	Salaries & Wages-Part Time	50150	Salaries & Wages-Part Time
50160	Longevity Payments	50160	Longevity Payments
50170	Overtime	50170	Overtime
50180	Differential Payments	50180	Differential Payments
50190	Accumulated Leave	50190	Accumulated Leave
50200	Graduate Assistants	50200	Graduate Assistants
50210	Meal Allowance	50210	Meal Allowance
50220	Cooperative Ed(Co-Op) Students	50220	Cooperative Ed(Co-Op) Students
50230	Unrecovered Deductions	50230	Unrecovered Deductions
50235	Salary & Workers Comp. Recover	50235	Salary & Workers Comp. Recover
50410	Group Life Insurance	50400	Employee Benefits
50420	Medical Insurance	50400	Employee Benefits
50421	MEDICARE PART B & D REIMB	50400	Employee Benefits
50422	Grad Assist Medical Ins	50400	Employee Benefits
50423	OPEB Employer Share	50400	Employee Benefits
50424	Post Doc Medical Ins	50400	Employee Benefits
50430	Unemployment Compensation	50400	Employee Benefits
50441	Fica	50400	Employee Benefits
50442	Medicare Taxes	50400	Employee Benefits
50460	Worker Compensation Awards	50400	Employee Benefits
50471	Sers	50400	Employee Benefits
50472	Arp	50400	Employee Benefits
50473	Teachers Retirement System	50400	Employee Benefits
50474	Judges & Comp Commissioners	50400	Employee Benefits
50475	Other Statutory	50400	Employee Benefits
50476	SERS Tier 4 Employer DC Match	50400	Employee Benefits
50500	Emp Death Benefits-Dependents	50400	Employee Benefits
50510	Buy Back Option	50400	Employee Benefits
50511	Fringe Benefits-Interim	50400	Employee Benefits
50515	Pension Payments to Retirees	50400	Employee Benefits
50600	Payroll Suspense	50400	Employee Benefits
50710	Emp Allow & Reportable Pymnts	50700	Employee Expenses, Allowances, Fees
50712	HEP Benefit Reimbursement	50700	Employee Expenses, Allowances, Fees
50720	Emp Non-Reportable Payments	50700	Employee Expenses, Allowances, Fees
50730	Fees Paid To Employees	50700	Employee Expenses, Allowances, Fees
50731	CT TRANSCRIPTS-SENTENCING	50700	Employee Expenses, Allowances, Fees
50740	Interest Pnlty-Payroll Awards	50700	Employee Expenses, Allowances, Fees
50750	Educ & Training For Employees	50700	Employee Expenses, Allowances, Fees
50760	Tuition Reimbursement	50700	Employee Expenses, Allowances, Fees

50780	In-State Travel	50770	Employee Travel
50790	Out-Of-State Travel	50770	Employee Travel
50800	Mileage Reimbursement	50770	Employee Travel
51111	Attorney Fees	51010	Professional, Scientific and Tech Svcs
51112	Arbitration/Mediation Services	51010	Professional, Scientific and Tech Svcs
51113	Gross Proceeds	51010	Professional, Scientific and Tech Svcs
51114	Miscellaneous Litigation Costs	51010	Professional, Scientific and Tech Svcs
51115	Other Payments-Legal Services	51010	Professional, Scientific and Tech Svcs
51117	Court Appointed Attorneys	51010	Professional, Scientific and Tech Svcs
51118	Contract Attorneys	51010	Professional, Scientific and Tech Svcs
51120	Juvenile Standby Attorneys	51010	Professional, Scientific and Tech Svcs
51121	Magistrates	51010	Professional, Scientific and Tech Svcs
51122	Fact Finder	51010	Professional, Scientific and Tech Svcs
51123	Attorney Referees	51010	Professional, Scientific and Tech Svcs
51124	Office Victim Svcs Commissionr	51010	Professional, Scientific and Tech Svcs
51125	Guardian Ad Litem	51010	Professional, Scientific and Tech Svcs
51131	Medical Program Support Servs	51010	Professional, Scientific and Tech Svcs
51132	Non- Medical Program Supp Serv	51010	Professional, Scientific and Tech Svcs
51133	Organizational Development	51010	Professional, Scientific and Tech Svcs
51134	Client Outreach and Referral	51010	Professional, Scientific and Tech Svcs
51151	Compens Damages-Physical Injur	51010	Professional, Scientific and Tech Svcs
51152	Compens Damages-Non-Physic Inj	51010	Professional, Scientific and Tech Svcs
51153	Emotion Distrss-Excss/Med Care	51010	Professional, Scientific and Tech Svcs
51154	Emotional Distress-Med Care	51010	Professional, Scientific and Tech Svcs
51155	Other Settlements - Reportable	51010	Professional, Scientific and Tech Svcs
51156	Other Settlements-Non-Reprtle	51010	Professional, Scientific and Tech Svcs
51159	Workers Comp Awards-Other	51010	Professional, Scientific and Tech Svcs
51180	Accounting/Auditing Services	51010	Professional, Scientific and Tech Svcs
51190	Appraisal Services	51010	Professional, Scientific and Tech Svcs
51200	Employee Assist Program Svcs	51010	Professional, Scientific and Tech Svcs
51210	Engineer/Architect Services	51010	Professional, Scientific and Tech Svcs
51220	Hazardous Waste Disposal Svcs	51010	Professional, Scientific and Tech Svcs
51230	Management Consultant Services	51010	Professional, Scientific and Tech Svcs
51231	Environmental Consulting Servi	51010	Professional, Scientific and Tech Svcs
51245	Medical Services-Non-Profits	51010	Professional, Scientific and Tech Svcs
51250	Medical Services-For-Profits	51010	Professional, Scientific and Tech Svcs
51270	Veterinary Services	51010	Professional, Scientific and Tech Svcs
51280	Insurance Consultant Services	51010	Professional, Scientific and Tech Svcs
51290	Educational Services	51010	Professional, Scientific and Tech Svcs
51510	Advertising and Marketing	51500	Other Services
51511	Marketing	51500	Other Services
51520	Animal Care	51500	Other Services
51540	Board Member Fees	51500	Other Services
51550	Burial Services	51500	Other Services
51560	Capias	51500	Other Services
51570	Catering Services	51500	Other Services
51580	Collection Agency Services	51500	Other Services
51590	Conf/Seminars/Workshop-Hosting	51500	Other Services
51600	Conservator Services	51500	Other Services

51610	Credit Card Processing Svcs	51500	Other Services
51620	Fees And Permits	51500	Other Services
51630	Firefighting	51500	Other Services
51640	Freight & Cartage	51500	Other Services
51650	Graphic Design	51500	Other Services
51661	General Honoraria	51500	Other Services
51662	Athletes And Entertainers	51500	Other Services
51671	Automated Legal Research	51500	Other Services
51672	Court Reporting Services	51500	Other Services
51673	Newsclip Service	51500	Other Services
51674	Online Information Services	51500	Other Services
51675	Subscriptions	51500	Other Services
51691	Insurance-Automobile	51500	Other Services
51692	Insurance-Fidelity	51500	Other Services
51693	Insurance-Fire	51500	Other Services
51694	Insurance-Misc Casualty	51500	Other Services
51695	Insurance-Professional Liab	51500	Other Services
51710	Investigation Services	51500	Other Services
51720	Jury Duty	51500	Other Services
51730	Laundry Services	51500	Other Services
51740	Leasing Of Personal Property	51500	Other Services
51750	Licenses	51500	Other Services
51761	Delivery Services	51500	Other Services
51762	Express Postage	51500	Other Services
51763	Mail Process Svcs-No Postage	51500	Other Services
51764	Regular Postage	51500	Other Services
51780	Membership Dues	51500	Other Services
51790	Moving Services	51500	Other Services
51800	Non-Employee Reimbursements	51500	Other Services
51810	Pest Control-Non-State Premise	51500	Other Services
51820	Photographic Services	51500	Other Services
51830	Post Office Box Rental	51500	Other Services
51840	Public Bus Transportation Oper	51500	Other Services
51850	Records Destruction Services	51500	Other Services
51860	Referees/Umpires	51500	Other Services
51871	Blueprinting	51500	Other Services
51872	Legal Briefs	51500	Other Services
51873	Photocopying	51500	Other Services
51874	Printing & Binding	51500	Other Services
51891	Roadways Services-Contractual	51500	Other Services
51892	Roadways Services-Utilities	51500	Other Services
51893	Commuter Lots & Rest Areas	51500	Other Services
51894	Roadway Signs-Install & Remove	51500	Other Services
51920	Security Svc-Non-State Premis	51500	Other Services
51930	Service Of Process	51500	Other Services
51931	Service of Restraining Orders	51500	Other Services
51940	Services-Resale/Manufacturing	51500	Other Services
51950	Storage Expenses	51500	Other Services
51960	Surveying & Mapping	51500	Other Services

51970	Temporary Services	51500	Other Services
51981	Drug & Alcohol Testing	51500	Other Services
51982	Laboratory Services & Testing	51500	Other Services
51983	Testing & Analysis Of Material	51500	Other Services
51990	Vendor Commissions	51500	Other Services
51991	Security Commission Expense	51500	Other Services
52000	Translation & Interpretation	51500	Other Services
52010	Religious Services	51500	Other Services
52020	Relocation Services	51500	Other Services
52031	Transportation Of Persons-Gen	51500	Other Services
52032	Emergency Transportation	51500	Other Services
52033	Public Transportation	51500	Other Services
52050	Visual Media Services	51500	Other Services
52060	Witness Compensation	51500	Other Services
52070	Training Costs Non-Employees	51500	Other Services
52080	sponsorship	51500	Other Services
52090	Probate Court Employee Costs	51500	Other Services
52100	Probate Court Office Expenses	51500	Other Services
52200	Debris Management	51500	Other Services
52511	Office Equipment Lease/Rental	52500	Rental and Maintenance - Equipment
52512	Equipment Lease/Rental-Other	52500	Rental and Maintenance - Equipment
52513	Maintenance Truck Rental	52500	Rental and Maintenance - Equipment
52531	Off Equip Mnt/Rep-Contractual	52500	Rental and Maintenance - Equipment
52532	Off Equip Mnt/Rep-Non-Contract	52500	Rental and Maintenance - Equipment
52541	Other Equip Mnt/Rep-Contract	52500	Rental and Maintenance - Equipment
52542	Other Equip Mnt/Rp-Non Contract	52500	Rental and Maintenance - Equipment
52710	Board & Care Of Clients	52700	Client Services
52720	Client Subsidies	52700	Client Services
52730	Client Therapy Services	52700	Client Services
52740	Drug & Alcohol Educ/Treatment	52700	Client Services
52741	Wage Restitution to Clients	52700	Client Services
52742	Client Services-General	52700	Client Services
53011	Motor Vehicle Rental	53000	Motor Vehicle/Aircraft/Watercraft Costs
53012	Motor Vehicle Repairs	53000	Motor Vehicle/Aircraft/Watercraft Costs
53013	Motor Vehicle Maintenance	53000	Motor Vehicle/Aircraft/Watercraft Costs
53014	Motor Vehicle Fuel - Unleaded	53000	Motor Vehicle/Aircraft/Watercraft Costs
53015	Motor Veh Parts-Repair & Maint	53000	Motor Vehicle/Aircraft/Watercraft Costs
53016	Motor Vehicle Accessories	53000	Motor Vehicle/Aircraft/Watercraft Costs
53017	Motor Vehicle Fuel - Diesel	53000	Motor Vehicle/Aircraft/Watercraft Costs
53018	Motor Vehicle Fuel -Bio Diesel	53000	Motor Vehicle/Aircraft/Watercraft Costs
53020	Motor Vehicle Fuel - Gasoline	53000	Motor Vehicle/Aircraft/Watercraft Costs
53021	Motor Vehicle Fuel - Ethanol B	53000	Motor Vehicle/Aircraft/Watercraft Costs
53031	Aircraft Rental	53000	Motor Vehicle/Aircraft/Watercraft Costs
53033	Aircraft Maintenance	53000	Motor Vehicle/Aircraft/Watercraft Costs
53035	Aircraft Parts-Repair & Maint	53000	Motor Vehicle/Aircraft/Watercraft Costs
53036	Aircraft Accessories	53000	Motor Vehicle/Aircraft/Watercraft Costs
53037	Aircraft Fuel-Gasoline	53000	Motor Vehicle/Aircraft/Watercraft Costs
53038	Aircraft Fuel-Diesel	53000	Motor Vehicle/Aircraft/Watercraft Costs
53051	Watercraft Rental	53000	Motor Vehicle/Aircraft/Watercraft Costs

53052	Watercraft Repairs	53000	Motor Vehicle/Aircraft/Watercraft Costs
53053	Watercraft Maintenance	53000	Motor Vehicle/Aircraft/Watercraft Costs
53055	Watercraft Parts-Repair & Mant	53000	Motor Vehicle/Aircraft/Watercraft Costs
53056	Watercraft Accessories	53000	Motor Vehicle/Aircraft/Watercraft Costs
53057	Watercraft Fuel-Gasoline	53000	Motor Vehicle/Aircraft/Watercraft Costs
53058	Watercraft Fuel- Diesel	53000	Motor Vehicle/Aircraft/Watercraft Costs
53311	Premises Rent Expense	53311	Premises Rent Expense
53313	Premises Real Estate Taxes	53313	Premises Real Estate Taxes
53331	Electricity	53331	Electricity
53334	Water	53334	Water
53335	Sewer	53335	Sewer
53338	Natural Gas	53338	Natural Gas
53339	Propane	53339	Propane
53340	Oil #2	53340	Oil #2
53343	Steam	53343	Steam
53344	Hot Water	53344	Hot Water
53345	Bio Heat	53345	Bio Heat
53346	Kerosene-Heating	53346	Kerosene-Heating
53347	Chilled Water	53347	Chilled Water
53348	Diesel-Generator	53348	Diesel-Generator
53361	Premises Alarm Systems	53361	Premises Alarm Systems
53362	Premises Security Services	53362	Premises Security Services
53363	Premises Security Guards	53363	Premises Security Guards
53364	Premises Fire Protection	53364	Premises Fire Protection
53380	Premises Cleaning Services	53380	Premises Cleaning Services
53390	Premises Cleaning Supplies	53390	Premises Cleaning Supplies
53401	Premises Repair/Maint Services	53401	Premises Repair/Maint Services
53402	Premises Repair/Maint Supplies	53402	Premises Repair/Maint Supplies
53403	Premises Grounds Maintenance	53403	Premises Grounds Maintenance
53404	Premises Pest Control	53404	Premises Pest Control
53405	Premises Property Mngmnt Srvc	53405	Premises Property Mngmnt Srvc
53406	Replacement Parts for Off Road	53406	Replacement Parts for Off Road
53407	Blades:Snowblower,Snowplow	53407	Blades:Snowblower,Snowplow
53408	Premises Snow/Ice Remvl Srvc	53408	Premises Snow/Ice Remvl Srvc
53409	Premises Snow/Ice Remvl Supply	53409	Premises Snow/Ice Remvl Supply
53450	Premises Waste/Trash Services	53450	Premises Waste/Trash Services
53715	IT Consultant Services Hourly	53700	Information Technology
53716	IT Consultant Services Fixed F	53700	Information Technology
53717	Managed Services	53700	Information Technology
53718	Software as a Service	53700	Information Technology
53719	Platform as a Service	53700	Information Technology
53720	IT Data Services	53700	Information Technology
53721	Infrastructure as a Service	53700	Information Technology
53735	IT Hardware Lease/Rental	53700	Information Technology
53740	IT Hardware Maint & Support	53700	Information Technology
53755	Non-Controllable Software	53700	Information Technology
53760	IT Software Maint & Support	53700	Information Technology
53810	Beeper/Pager Services	53800	Communications
53820	Cellular Communication Srvc	53800	Communications

53830	Internet Services	53800	Communications
53840	Radio Services	53800	Communications
53850	Telephone Repair & Maintenance	53800	Communications
53860	Telephone Installation	53800	Communications
53870	Loc/Long Distance Telecomm Sv	53800	Communications
53880	Telecomm Non-Profit	53800	Communications
53900	Television/Cable Services	53800	Communications
53920	IT Supplies	53800	Communications
54010	Agric/Hort/Livestock Supplies	54000	Purchased Commodities
54020	Clothing & Footwear	54000	Purchased Commodities
54030	Commodities-Resale/Manufacture	54000	Purchased Commodities
54040	Drugs & Pharmaceuticals	54000	Purchased Commodities
54050	Food And Beverages	54000	Purchased Commodities
54051	Potable Drinking Water	54000	Purchased Commodities
54060	General Office Supplies	54000	Purchased Commodities
54070	Highway Supplies	54000	Purchased Commodities
54071	Electrical Supplies	54000	Purchased Commodities
54072	Misc. Bituminous Materials	54000	Purchased Commodities
54073	Salt: Road	54000	Purchased Commodities
54074	Sand: Road	54000	Purchased Commodities
54075	Calcium Chloride: Road	54000	Purchased Commodities
54080	Kitchen & Dining Supplies	54000	Purchased Commodities
54090	Laboratory Supplies	54000	Purchased Commodities
54100	Laundry & Cleaning Supplies	54000	Purchased Commodities
54110	Law Enfor & Security Supplies	54000	Purchased Commodities
54120	Maint Supplies-Non Premises	54000	Purchased Commodities
54130	Manufacturing Supplies	54000	Purchased Commodities
54140	Medical Supplies	54000	Purchased Commodities
54150	Controllable Property	54000	Purchased Commodities
54151	Non-Controllable Property	54000	Purchased Commodities
54152	Controllable Software	54000	Purchased Commodities
54153	IT Hardware Controllable	54000	Purchased Commodities
54154	IT Hardware Non-Controllable	54000	Purchased Commodities
54160	Personal Hygiene Supplies	54000	Purchased Commodities
54170	Photographic & Video Supplies	54000	Purchased Commodities
54180	Printing Supplies	54000	Purchased Commodities
54190	Publications And Music	54000	Purchased Commodities
54200	Promotional Supplies	54000	Purchased Commodities
54210	Recreational Supplies	54000	Purchased Commodities
54220	Religious Supplies	54000	Purchased Commodities
54230	Museum Artifacts/Art Supplies	54000	Purchased Commodities
54231	Museum Artifacts Repair/Maint.	54000	Purchased Commodities
54240	Educational Supplies	54000	Purchased Commodities
54710	Funding Imprest Accounts	54700	Other Charges
54720	Indirect Oh-Fed & Other Proj	54700	Other Charges
54726	PFMLA Admin Overhead	54700	Other Charges
54730	Interest Expense	54700	Other Charges
54731	Finance Charges	54700	Other Charges
54740	Loans	54700	Other Charges

54750	Payments To Inmates/Clients	54700	Other Charges
54761	Petty Cash-Increases	54700	Other Charges
54762	Petty Cash-Losses	54700	Other Charges
54770	Reimbursements	54770	Reimbursements
54780	Rewards	54700	Other Charges
54790	Unemp Comp-Transfer-Us Treas	54700	Other Charges
54800	Criminal Injury Awards	54700	Other Charges
54810	Higher Educ Operating Expenses	54700	Other Charges
54830	Unclaimed Property Payments	54700	Other Charges
54840	Advanced Refunding Escrow	54700	Other Charges
54850	Other Program Expenses	54700	Other Charges
54860	Penalties/Late Fees	54700	Other Charges
55020	Fees & Exp-Educ-Blind Persons	55000	Fixed Charges
55030	Fellowships & Stipends	55000	Fixed Charges
55040	Grant Funds Ret/12060/12062	55000	Fixed Charges
55041	Restricted Revenue Refunds	55000	Fixed Charges
55050	Pass thru Grant Non-State	55000	Fixed Charges
55051	Representative Campaign grants	55000	Fixed Charges
55052	Senate Campaign grants	55000	Fixed Charges
55053	Statewide Campaign grants	55000	Fixed Charges
55060	Voc. Training-Blind Persons	55000	Fixed Charges
55070	State Aid Grants	55000	Fixed Charges
55080	State Aid Grants-State Agency	55000	Fixed Charges
55100	Student Grant & Aid-Undergrad	55000	Fixed Charges
55110	GT Transfer-Grant-St Agencies	55000	Fixed Charges
55120	Trnsfr Grant Expend-St Agency	55000	Fixed Charges
55200	Debt Service Paid	55000	Fixed Charges
55302	LT-Office Equip Lease/Rental	55000	Fixed Charges
55303	LT-Equip Lease/Rental-Other	55000	Fixed Charges
55305	LT-Motor Vehicle Lease/Rental	55000	Fixed Charges
55308	LT-Premises Lease/Rent Expense	55000	Fixed Charges
55309	LT-IT Hardware Lease/Rental	55000	Fixed Charges
55310	LT Utility Systems Lease/Rntal	55000	Fixed Charges
55420	Building Sites	55400	Capital Outlays
55430	Farm Lands	55400	Capital Outlays
55440	Non-Struct Improve-Bldg Sites	55400	Capital Outlays
55450	Non-Struct Improve-Farm Lands	55400	Capital Outlays
55460	Sites-Park/Public Place/Amsmnt	55400	Capital Outlays
55470	Land-Bridge Appr/Rights Of Way	55400	Capital Outlays
55471	Interest on Reassessments	55400	Capital Outlays
55472	Taxes, Assessments and Liens	55400	Capital Outlays
55473	Moving and Relocation Costs	55400	Capital Outlays
55490	Riparian Lands-Fishing Rights	55400	Capital Outlays
55500	Fish Hatcheries	55400	Capital Outlays
55530	Waterfowl Management Areas	55400	Capital Outlays
55540	Wells	55400	Capital Outlays
55550	Easements/ROW	55400	Capital Outlays
55610	Capital-Office Equipment	55400	Capital Outlays
55620	Capital-Medical & Lab Equipmnt	55400	Capital Outlays

55630	Capital-Educational Equipment	55400	Capital Outlays
55640	Capital-Motor Veh Equipment	55400	Capital Outlays
55650	Capital-Highway Machinery	55400	Capital Outlays
55660	Capital Outlays-Books	55400	Capital Outlays
55670	Capital-Transportation Equip	55400	Capital Outlays
55680	Capital-General Plant Equip	55400	Capital Outlays
55690	Capital-General Agency Equip	55400	Capital Outlays
55700	Capital-IT Hardware Purch/Inst	55400	Capital Outlays
55710	Capital-Telecomm Equip/Syst	55400	Capital Outlays
55720	Capital-Research Equipment	55400	Capital Outlays
55725	Capitalized Software	55400	Capital Outlays
55730	IT Equipment	55400	Capital Outlays
55810	Government Buildings	55400	Capital Outlays
55820	Institutional Buildings	55400	Capital Outlays
55830	Armories	55400	Capital Outlays
55840	Farm Buildings	55400	Capital Outlays
55850	Highways	55400	Capital Outlays
55860	Bridges	55400	Capital Outlays
55870	Docks And Wharves	55400	Capital Outlays
55880	Sea Walls & Jetties	55400	Capital Outlays
55890	Other Structures	55400	Capital Outlays
56040	Rf-Manufacturing Overhead Used	56000	Adjusting Entries
56080	Rf-Sales Tax Expense	56000	Adjusting Entries
56120	Rf-Loss On Trade-In Of Equip	56000	Adjusting Entries
56150	Rf-Chargebacks	56000	Adjusting Entries
58010	GAAP EXPENDITURE (OSC ONLY)	56000	Adjusting Entries
58030	Unempl Compensat Claims (OSC)	56000	Adjusting Entries

Appendix F: Budgeted Programs

Legislative Management (OLM10000)

- 11001 Legislative Operational Services
- 11002 Legislative Support Services
- 14000 Agency Management Services

Auditors of Public Accounts (APA11000)

- 13021 Auditing State Agencies

Commission on Women, Children, Seniors, Equity and Opportunity (CWE11980)

- 12012 Commission on Women, Children, Seniors, Equity, and Opportunity

Governor's Office (GOV12000)

- 13001 Overall Direction & Supervision of State

Secretary of the State (SOS12500)

- 13013 Commercial Recording
- 14000 Management and Support Services
- 29137 Board of Accountancy
- 29202 Legislation and Elections Administration Division

Lieutenant Governor's Office (LGO13000)

- 13002 Assist Supervision of the State

Elections Enforcement Commission (ELE13500)

- 29201 Elections Enforcement Commission

Office of State Ethics (ETH13600)

- 13022 Ethics Commission

Freedom of Information Commission (FOI13700)

- 29202 Freedom of Information Commission

State Treasurer (OTT14000)

- 13015 Debt Management
- 13017 Cash Management
- 14000 Agency Management Services
- 13016 Investment Services
- 13018 Second Injury Fund
- 13019 Unclaimed Property & Escheats

State Comptroller (OSC15000)

- 01600 OSC and Administrative Services
- 01700 Accounting, Payroll and Financial Services
- 01800 Retirement Services
- 01900 Healthcare Services

Department of Revenue Services (DRS16000)

13036 Operations
13038 Audit
13039 Collections & Enforcement
14000 Management Services

Office of Governmental Accountability (OGA17000)

12001 Office of the Child Advocate
13022 Ethics Commission
13050 Contracting Standards Board
22012 Judicial Selection
22015 Judicial Review Council
22017 Office of the Victim Advocate
29127 Board of Firearms Permit Examiners
29201 Elections Enforcement Commission
29202 Freedom of Information Commission
29300 OGA Central Administration

Office of Policy and Management (OPM20000)

13001 Office of the Secretary and Administrative Support
13008 Policy Development, Coordination and Implementation
13043 Intergovernmental Policy

Department of Veterans Affairs (DVA21000)

12008 Office of Advocacy & Assistance
14000 Office of the Commissioner
41006 Veterans' Health Care Services
53001 Residential and Rehabilitative Services

Department of Administrative Services (DAS23000)

00500 Construction Management
00510 Facilities & Property Mgmt
00520 Enterprise Systems & Technology
00530 Central Administration
23000 Boards and Commissions

Attorney General (OAG29000)

13020 Legal Services

Division of Criminal Justice (DCJ30000)

14000 Management and Support Services
22015 Investigation & Prosecution
22016 Appellate & Collateral Litigation

Department of Emergency Services and Public Protection (DPS32000)

14000 Administrative and Management Services
15000 Police Officer Standards and Training
16000 Fire Prevention and Control
24001 Police Services
24002 Division of Scientific Services
26004 Emergency Management/Homeland Security
27001 Statewide Emergency Telecommunications

Department of Motor Vehicles (DMV35000)

14000 Agency Management Services
31001 Customer Services
31002 Regulation of Motor Vehicles & Their Use
31003 Support Services
62018 Auto Emissions Inspection

Military Department (MIL36000)

14000 Management Services
26001 Facilities Management
26003 Operation of Militia Units

Department of Banking (DOB37000)

14000 Management Services
29117 Financial Institutions Division
29118 Securities & Business Investments
29119 Consumer Credit

Insurance Department (DOI37500)

14000 Agency Management Services
29129 Examination

Office of Consumer Counsel (DCC38100)

29108 Utility Consumer Advocacy & Assistance

Office of the Healthcare Advocate (MCO39400)

29135 Healthcare Advocate

Department of Consumer Protection (DCP39500)

01000 Regulation of Consumer Related Industries
01100 Regulation of Trade Practice and Occupational and Prof Licensing
14000 Agency Management Services

Labor Department (DOL40000)

14000 Agency Management Services
29001 Job Readiness and Employment Services
29007 Wage & Workplace Standards
29008 Occupational Safety and Health
29009 Maintaining the Collective Bargaining Relationship
71001 Workforce Job Training & Skill Development
71004 Labor Market Information
29005 Unemployment Insurance

Commission on Human Rights and Opportunities (HRO41100)

12007 Equal Opportunity Assurance

Workers' Compensation Commission (WCC42000)

29012 Workers' Compensation Administration

Department of Agriculture (DAG42500)

14000 Management Services

29112 Agricultural Regulation & Inspection
61001 Bureau of Aquaculture
72000 Agriculture Development & Resource Preservation

Department of Energy and Environmental Protection (DEP43000)

01200 Environmental Quality
01300 Environmental Conservation
01400 Energy
14000 Administration

Department of Economic and Community Development (ECD46000)

14000 Administration
72001 Economic and Community Development
73003 Arts & Historic Preservation
75001 Tourism & Brand

Department of Housing (DOH46900)

14000 Department of Housing
51005 Housing/Community Development Program

Agricultural Experiment Station (AES48000)

14000 Management and Support Services
29136 Food Safety
42001 Public Health
65001 Environment
65002 Agriculture
65029 Regulatory

Department of Public Health (DPH48500)

14000 Operational & Support Services
29101 Regulatory Services
29120 Healthcare Quality and Safety
42003 Public Health Initiatives
42005 Laboratory Services
42006 Commissioner's Programs
42007 Health Statistics and Surveillance
42009 Office of Health Care Access

Office of Health Strategy (OHS49450)

00600 Health Strategy

Office of the Chief Medical Examiner (CME49500)

23000 Medicolegal Investigations

Department of Developmental Services (DDS50000)

14000 Agency Management Services
53002 Resource Supports
53026 Employment & Day Supports
53064 Residential Supports

Department of Mental Health and Addiction Services (MHA53000)

- 14000 Agency Management Services
- 43120 Advocacy, Education, Research and Prevention
- 43012 Inpatient
- 43013 Outpatient Treatment
- 43035 Community Support Services
- 43006 Residential, Crisis, and Respite Services

Psychiatric Security Review Board (PSR56000)

- 25012 Psychiatric Security Review

Department of Transportation (DOT57000)

- 14000 Agency Management Services
- 32000 Public Transportation
- 33001 Operation of General Aviation Airports
- 33002 Operation & Maintenance of Ferries
- 33003 Operation and Maintenance of State Pier and Maritime Related Activities
- 34000 Highways and Bridges
- 34001 Highway and Bridge Engineering, ROW and Construction Services
- 34002 Highway and Bridge Maintenance
- 34003 Protection and Removal of Snow and Ice
- 34007 Highway and Bridge Research
- 35000 Transportation Policy and Planning
- 36000 Transportation Administration

Department of Social Services (DSS60000)

- 51001 Income Support Services
- 52001 Food & Nutritional Services
- 52007 Support and Safety Services
- 41001 Health Services
- 14000 Administrative and Field Services

State Department on Aging (SDA62500)

- 10000 Community Services
- 20000 Ombudsman
- 30000 Management Services

Department of Aging and Disability Services (SDR63500)

- 14000 Administration
- 52009 Employment Services
- 82125 Educational Services
- 52010 Independent Living Services
- 31002 Accessibility Services
- 52992 Advocacy Services

Department of Education (SDE64000)

- 14000 Agency Management Services
- 82001 Basic School Program
- 82014 Special Education
- 82043 Equal Education Opportunity
- 84001 Vocational Training and Job Preparation

- 84015 CT Tech High School System
- 84130 Teacher Preparation, Professional & Curriculum Dev

Technical Education and Career System (TEC64600)

- 84015 CT Tech High School System

Office of Early Childhood (OEC64800)

- 83001 Early Childhood Education Program

State Library (CSL66000)

- 14000 The Library
- 85040 Library Development
- 85050 Museum of Connecticut History

Office of Higher Education (DHE66500)

- 81001 Coordination of Higher Education
- 81002 Scholarships & Fellowships

University of Connecticut (UOC67000)

- 81101 Instruction
- 81102 Research
- 81103 Public Service
- 81104 Academic Support
- 81105 Library
- 81106 Student Services
- 81107 Institutional Support
- 81108 Physical Plant
- 81109 Scholarships and Fellowships
- 81110 UCONN Block Grant

University of Connecticut Health Center (UHC72000)

- 81112 School of Medicine
- 81113 School of Dental Medicine
- 81114 UHC Institutional Support

Teachers' Retirement Board (TRB77500)

- 13010 Funding of System
- 14000 Management Services

Connecticut State Colleges and Universities (BOR77700)

- 81001 Coordination of Higher Education
- 81005 Higher Education Programs
- 81101 Instruction
- 81102 Research
- 81103 Public Service
- 81104 Academic Support
- 81105 Library
- 81106 Student Services
- 81107 Institutional Support
- 81108 Physical Plant
- 81111 Auxiliary Enterprises

81109 Scholarships and Fellowships
81110 BOR Block Grant

Department of Correction (DOC88000)

14000 Agency Management Services
25002 Custody
25003 Programs and Treatment Services
25004 Staff Training & Development
25005 Health and Addiction Services
25006 Parole and Community Services
25010 Consideration of Pardons and Parole
25008 Correctional Enterprises

Department of Children and Families (DCF91000)

28220 Child Welfare Services
43235 Behavioral Health Services
21042 Juvenile Justice Services
28210 Prevention
28230 Education
14000 Administration

Judicial Department (JUD95000)

22002 Appellate/Supreme
22004 Administration
22005 Court Support Services
22009 Information Technology
22021 Superior Court

Public Defender Services Commission (PDS98500)

14000 Management Services
22018 Legal Services
28223 Child Protection Commission

Debt Service - State Treasurer (OTT14100)

99999 Debt Management

State Comptroller - Miscellaneous (OSC15100)

99999 Comptroller's Miscellaneous Funds - Other Than Fri

State Comptroller - Fringe Benefits (OSC15200)

99999 Comptroller's Miscellaneous Funds - Fringe Benefits

Reserve for Salary Adjustments (OPM20100)

99998 Reserve for Salary Adjustments

Workers' Compensation Claims - Department of Administrative Services (DAS23100)

14000 DAS Workers Comp

Appendix G: Relevant Statutes

Sec. 4-69. Definitions. Wherever used in this chapter, unless the context otherwise requires:

- (1) "Accrual basis" means the basis upon which, in transactions thereon, revenues are accounted for when earned or due, even though not collected, and expenditures are accounted for as soon as liabilities are incurred, whether paid or not;
- (2) "Agency fund" means a fund consisting of resources received or held by the state as an agent for certain individuals or governmental units;
- (3) "Allotment" means a portion of an appropriation or special fund set aside to cover expenditures and encumbrances for a certain period or purpose;
- (4) "Appropriation" means an authorization by the General Assembly to make expenditures and incur liabilities for specific purposes;
- (5) "Assets" means the entire property of all kinds of the state, including both current assets and fixed assets;
- (6) "Audit" means, in the absence of any expression defining the extent to which it has been limited, an examination of the subject matter of the accounting in all its financial aspects, including, so far as the several classifications of accounts may be involved, the verification of assets, liabilities, receipts, disbursements, revenues, expenditures, reserves and surplus in such detail as may be necessary to permit certification of the statements rendered and of the accountability of the fiduciary parties;
- (7) "Auditors' certificate" means a statement signed by the auditors stating that they have examined the accounting records and expressing their opinion, based on such examination, regarding the financial condition of the state or any of its enterprises, the results from operations and any facts which the auditors in their professional capacity have investigated;
- (8) "Balance sheet" means a statement showing the financial condition of a fund or government at a specified date;
- (9) "Budget" means an estimate of proposed expenditures for a given period or purpose and the means of financing them, determined for the fiscal year ending June 30, 2014, and each fiscal year thereafter on the basis of generally accepted accounting principles, as administered by the Governmental Accounting Standards Board, as expressed in appropriation and revenue acts;
- (10) "Budget document" means the instrument used by the Governor to present a comprehensive financial program to the General Assembly;
- (11) "Budgeted agency" means (A) every department, board, council, commission, institution or other agency of the Executive Department of the state government, provided each board, council, commission, institution or other agency included by law within any given department shall be deemed a division of that department; (B) every court, council, division and other agency of the judicial branch of the state government financed in whole or in part by the state, including those agencies, officers, employees and services for which, or for the payment of whose salaries, appropriations are made to be expended on the direction, taxation or approval of any state court or judge thereof; and all of said courts, councils, divisions,

agencies, officers, employees and services shall be one or more budgeted agency or agencies as the Secretary of the Office of Policy and Management may prescribe; (C) every full-time permanent department or agency of the legislative branch of the state government; and (D) every public and private institution, organization, association or other agency receiving financial aid from the state;

(12) "Capital budget" means that portion of the budget which deals with the estimates of proposed expenditures for land, nonstructural improvements to land, structural replacements and major improvements and the means of financing them;

(13) "Capital outlay" means expenditures which result in the acquisition of additions to fixed assets;

(14) "Cash basis" means the basis upon which, in transactions thereon, revenues are accounted for when received in cash and expenditures are accounted for when paid;

(15) "Current assets" means those assets owned by the state which are available to meet the cost of operations or to pay current liabilities of the state;

(16) "Current liabilities" means liabilities which are payable immediately or in the near future out of current resources, as distinguished from long-term liabilities to be met out of future resources;

(17) "Deficit" means the excess of the liabilities and reserves of a fund over its assets, or the excess of the obligations, reserves and unencumbered appropriations of a fund over its resources;

(18) "Disbursements" means payments in cash regardless of the purpose;

(19) "Encumbrances" means obligations in the form of purchase orders or contracts which are to be met from an appropriation and for which a part of the appropriation is reserved;

(20) "Expenditures" means amounts paid or liabilities incurred for all purposes, including expenses, provisions for retirement of debt and capital outlay;

(21) "Expenses" means expenditures for operation, maintenance, interest and other current expenditures for which no permanent or subsequently convertible value is received;

(22) "Fiscal period" means any period at the end of which the state closes its books in order to determine its financial condition and the results of its operations;

(23) "Fixed assets" means assets of a permanent character having a continuing value, such as land, buildings, machinery and furniture and other equipment;

(24) "General Fund" means the fund that is unrestricted as to use and available for general purposes;

(25) "Liabilities" means debts or other legal obligations arising out of transactions in the past which are to be liquidated or renewed or refunded upon some future date;

(26) "Modified accrual" means a basis of accounting where revenues are recognized when earned only so long as they are collectible within the period or soon enough afterward to be used to pay liabilities of that period and expenditures are recognized in the period in which they were incurred and would normally be liquidated;

(27) "Overdraft" means (A) the amount by which checks, drafts or other demands for payment on the Treasury or on a bank exceed the amount of the credit against which they are drawn or (B) the amount by

which requisitions or audited vouchers exceed the appropriations or other credit to which they are chargeable;

(28) "Petty cash" means a sum of money, either in the form of currency or a special bank deposit, set aside for the purpose of making change or immediate payments of comparatively small amounts for which it is subsequently reimbursed from the cash of a fund;

(29) "Receipts" means sums actually received in cash from all sources unless otherwise described;

(30) "Refund" means an amount paid back or credit allowed on account of an overcollection;

(31) "Reimbursements" means cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit, fund or department;

(32) "Revenue" means additions to cash or other current assets which neither increase any liability or reserve nor represent the recovery of an expenditure;

(33) "Special fund" means any fund which is to be used only in accordance with specific regulations or restrictions, including any fund created by a law authorizing and requiring the receipts of specific taxes or other revenues to be used to finance particular activities;

(34) "Trust fund" means any fund consisting of resources received and held by the state as trustee to be expended or invested in accordance with the conditions of the trust;

(35) "Unencumbered balance" means that portion of an appropriation or allotment not expended or encumbered;

(36) "Unexpended balance" means that portion of an appropriation or allotment which has not been expended;

(37) "Unliquidated encumbrances" means encumbrances which have not yet been paid or approved for payment;

(38) "Voucher" means a document certifying a certain transaction, especially a written form attesting the propriety of the payment of money;

(39) "Warrant" means a draft upon the treasurer for the payment of money.

Sec. 4-70b. Definitions. Secretary's budget, finance and management duties. Report to the General Assembly. Secretary's authority to waive competitive procurement requirements re purchase of service contracts. (a) For purposes of this section:

(1) "Purchase of service contract" (A) means a contract between a state agency and a private provider organization or municipality for the purpose of obtaining direct health and human services for agency clients and generally not for administrative or clerical services, material goods, training or consulting services, and (B) does not include a contract with an individual;

(2) "Secretary" means the Secretary of the Office of Policy and Management;

(3) "State agency" means any department, board, council, commission, institution or other executive branch agency of state government;

(4) "Municipality" means a town or any other political subdivision of the state, including any local or regional board of education or health district that is created or designated by the town to act on behalf of the town; and

(5) "Private provider organization" means a nonstate entity that is either a nonprofit or proprietary corporation or partnership which receives funds from the state, and may receive federal or other funds, to provide direct health or human services to agency clients.

(b) The Secretary of the Office of Policy and Management shall establish an Office of Finance under the direction of an executive financial officer. The secretary shall assist the Governor in his duties respecting the formulation of the budget and the correlating and revising of estimates and requests for appropriations of all budgeted agencies and shall also assist the Governor in his duties respecting the investigation, supervision and coordination of the expenditures and other fiscal operations of such budgeted agencies.

(c) Said secretary shall direct internal management consultant services to state agencies in such areas as administrative management, facility planning and review, management systems and program evaluation and such other special studies and analyses as he deems necessary. The secretary shall annually report, in accordance with the provisions of section 11-4a, to the General Assembly concerning the state's purchase of service contracting activity. Such report shall include, but not be limited to, an assessment of the aggregate financial condition of nonprofit, community-based health and human services agencies that enter into purchase of service contracts.

(d) The secretary shall establish uniform policies and procedures for obtaining, managing and evaluating the quality and cost effectiveness of direct health and human services purchased from a private provider organization or municipality. The secretary shall require all state agencies which purchase direct health and human services to comply with such policies and procedures.

(e) Purchase of service contracts shall be subject to the competitive procurement provisions of sections 4-212 to 4-219, inclusive. The secretary may waive the competitive procurement requirements set forth in chapter 55a with respect to any purchase of service contract between a state agency and a private provider of human services.

(f) No state agency may hire a private provider organization or municipality to provide direct health or human services to agency clients without executing a purchase of service contract with such private provider organization or municipality.

Sec. 4-71. Transmission to General Assembly of budget document in odd-numbered year and status report in even-numbered year. Report re three fiscal years immediately following biennium. Not later than the first session day following the third day of February in each odd-numbered year, the Governor shall transmit to the General Assembly a budget document setting forth his financial program for the ensuing biennium with a separate budget for each of the two fiscal years and having the character and scope hereinafter set forth, and a report which sets forth estimated revenues and expenditures for the three fiscal years next ensuing the biennium to which the budget document relates. If the Governor has been elected or succeeded to the office of Governor since the submission of the last-preceding budget document, he shall transmit such document and report to the General Assembly not later than the first session day following the fourteenth day of February. In the even-numbered years, on the day on which the General Assembly first convenes, the Governor shall transmit a report on the status of the budget enacted in the previous year with any recommendations for adjustments and revisions, and a report, with revisions,

if any, which sets forth estimated revenues and expenditures for the three fiscal years next ensuing the biennium in progress. The budget document shall consist of four parts, the nature and contents of which are set forth in sections 4-72, 4-73, 4-74 and 4-74a and shall be accompanied by the statement of grants to towns compiled pursuant to the provisions of section 4-71a and by the computation of the cost of an indexed increase in assistance payments made pursuant to section 4-71c. The report which sets forth estimated revenues and expenditures for the three fiscal years next ensuing the biennium shall contain, for each such year, estimated revenues, itemized by major source, and estimated expenditures for each budgeted agency for personal services, other expenses, other current expenses, equipment, payments to local governments, and other than payments to local governments. Such report transmitted in the even-numbered years shall contain the assumptions on which the estimated revenues and expenditures for the fiscal year next ensuing are based and shall set forth estimated revenues and expenditures in the same detail contained in the budget document.

Sec. 4-71a. Estimates of recommended state grants-in-aid to towns under the budget document. The Secretary of the Office of Policy and Management shall compile, for each state grant-in-aid program which is determined by statutory formula, the estimated amount of funds each town in the state would receive under each such program from the appropriations recommended by the Governor in the budget document.

Sec. 4-71b. Estimates of state grants-in-aid under state budget act. Not later than August fifteenth or sixty days after the adjournment of the regular session of the General Assembly, whichever is later, the Secretary of the Office of Policy and Management shall compile, for each state grant-in-aid program which is determined by statutory formula, the estimated amount of funds each town in the state can expect to receive for each fiscal year of the biennium under each such program from funds appropriated for each such fiscal year.

Sec. 4-71c. Computation of the cost of an indexed increase in assistance payments. The Secretary of the Office of Policy and Management shall annually compute the cost of an increase in assistance payments under the state-administered general assistance program, state supplement program, medical assistance program, temporary family assistance program and supplemental nutrition assistance program based on the percentage increase, if any, in the most recent calendar year average in the consumer price index for urban consumers provided if the increase in such index exceeds five per cent, the computation shall be based on a five per cent increase.

Sec. 4-72. Governor's budget message. The budget document shall consist of the Governor's budget message in which he or she shall set forth as follows: (1) The Governor's program for meeting all the expenditure needs of the government for each fiscal year of the biennium to which the budget relates, indicating the classes of funds, general or special, from which such appropriations are to be made and the means through which such expenditure shall be financed; and (2) financial statements giving in summary form: (A) The financial position of all major state operating funds including revolving funds at the end of the last-completed fiscal year in a form consistent with accepted accounting practice. The Governor shall also set forth in similar form the estimated position of each such fund at the end of the year in progress and the estimated position of each such fund at the end of each fiscal year of the biennium to which the budget relates if the Governor's proposals are put into effect; (B) a statement showing as of the close of the last-completed fiscal year, a year by year summary of all outstanding general obligation and special tax obligation debt of the state and a statement showing the yearly interest requirements on such outstanding debt; (C) a summary of appropriations recommended for each fiscal year of the biennium to which the budget relates for each budgeted agency and for the state as a whole in comparison with actual

expenditures of the last-completed fiscal year and appropriations and estimated expenditures for the year in progress; (D) for the biennium commencing July 1, 1999, and each biennium thereafter, a summary of estimated expenditures for certain fringe benefits for each fiscal year of the biennium to which the budget relates for each budgeted agency; (E) a summary of permanent full-time positions setting forth the number filled and the number vacant as of the end of the last-completed fiscal year, the total number intended to be funded by appropriations without reduction for turnover for the fiscal year in progress, the total number requested and the total number recommended for each fiscal year of the biennium to which the budget relates; (F) a statement of expenditures for the last-completed and current fiscal years, the agency request and the Governor's recommendation for each fiscal year of the ensuing biennium and, for any new or expanded program, estimated expenditure requirements for the fiscal year next succeeding the biennium to which the budget relates; (G) an explanation of any significant program changes requested by the agency or recommended by the Governor; (H) a summary of the revenue estimated to be received by the state during each fiscal year of the biennium to which the budget relates classified according to sources in comparison with the actual revenue received by the state during the last-completed fiscal year and estimated revenue during the year in progress; and (I) such other financial statements, data and comments as in the Governor's opinion are necessary or desirable in order to make known in all practicable detail the financial condition and operations of the government and the effect that the budget as proposed by the Governor will have on such condition and operations. If the estimated revenue of the state for the ensuing biennium as set forth in the budget on the basis of existing statutes is less than the sum of net appropriations recommended for the ensuing biennium as contained in the budget, plus, for the fiscal year ending June 30, 2014, and each fiscal year thereafter, the projected amount necessary to extinguish any unreserved negative balance in such fund as reported in the most recently audited comprehensive annual financial report issued by the Comptroller prior to the start of the biennium, the Governor shall make recommendations to the General Assembly in respect to the manner in which such deficit shall be met, whether by an increase in the indebtedness of the state, by the imposition of new taxes, by increased rates on existing taxes or otherwise. If the aggregate of such estimated revenue is greater than the sum of such recommended appropriations for the ensuing biennium plus, for the fiscal year ending June 30, 2014, and each fiscal year thereafter, the projected amount necessary to extinguish any unreserved negative balance in such fund as reported in the most recently issued annual report of the Comptroller published in accordance with section 3-115, the Governor shall make such recommendations for the use of such surplus for the reduction of indebtedness, for the reduction in taxation or for other purposes as in the Governor's opinion are in the best interest of the public welfare.

Sec. 4-73. Recommended appropriations. (a) The budget document shall present in detail for each fiscal year of the ensuing biennium the Governor's recommendation for appropriations to meet the expenditure needs of the state from the General Fund and from all special and agency funds classified by budgeted agencies and showing for each budgeted agency and its subdivisions: (1) A narrative summary describing the agency, the Governor's recommendations for appropriations for the agency, and a list of agency programs, the actual expenditure for the last-completed fiscal year, the estimated expenditure for the current fiscal year, the amount requested by the agency and the Governor's recommendations for appropriations for each fiscal year of the ensuing biennium; (2) a summary of permanent full-time positions by fund, setting forth the number filled and the number vacant as of the end of the last-completed fiscal year, the total number intended to be funded by appropriations without reduction for turnover for the fiscal year in progress, the total number requested and the total number recommended for each fiscal year of the biennium to which the budget relates.

(b) In addition, programs shall be supported by: (1) The statutory authorization for the program; (2) a statement of program objectives; (3) a description of the program, including a statement of need, eligibility requirements and any intergovernmental participation in the program; (4) a statement of performance measures by which the accomplishments toward the program objectives can be assessed, which shall include, but not be limited to, an analysis of the workload, quality or level of service and effectiveness of the program; (5) program budget data broken down by major object of expenditure, showing additional federal and private funds; (6) a summary of permanent full-time positions by fund, setting forth the number filled and the number vacant as of the end of the last-completed fiscal year, the total number intended to be funded by appropriations without reduction for turnover for the fiscal year in progress, the total number requested and the total number recommended for each fiscal year of the biennium to which the budget relates; (7) a statement of expenditures for the last-completed and current fiscal years, the agency request and the Governor's recommendation for each fiscal year of the ensuing biennium and, for any new or expanded program, estimated expenditure requirements for the fiscal year next succeeding the biennium to which the budget relates; and (8) an explanation of any significant program changes requested by the agency or recommended by the Governor.

(c) There shall be a supporting schedule of total agency expenditures including a line-item, minor object breakdown of personal services, energy costs, contractual services and commodities and a total of state aid grants and equipment, showing the actual expenditures for the last-completed fiscal year, estimated expenditures for the current fiscal year and requested and recommended appropriations for each fiscal year of the ensuing biennium, classified by objects according to a standard plan of classification.

(d) All federal funds expended or anticipated for any purpose shall be accounted for in the budget. The document shall set forth a listing of federal programs, showing the actual expenditures for the last-completed fiscal year, estimated expenditures for the current fiscal year and anticipated funds available for expenditure for each fiscal year of the ensuing biennium. Such federal funds shall be classified by each budgeted agency but shall not include research grants made to educational institutions.

(e) The budget document shall also set forth the budget recommendations for the capital program, to be supported by statements listing the agency's requests and the Governor's recommendations with the statements required by section 4-78.

(f) The appropriations recommended for the legislative branch of the state government shall be the estimates of expenditure requirements transmitted to the Secretary of the Office of Policy and Management by the Joint Committee on Legislative Management pursuant to section 4-77 and the recommended adjustments and revisions of such estimates shall be the recommended adjustments and revisions, if any, transmitted by said committee pursuant to said section 4-77.

(g) (1) The appropriations recommended for the Judicial Department shall be the estimates of expenditure requirements transmitted to the Secretary of the Office of Policy and Management by the Chief Court Administrator pursuant to section 4-77 plus the estimates of expenditure requirements for the biennium transmitted by said administrator pursuant to section 51-47c, and the recommended adjustments and revisions of such estimates shall be the recommended adjustments and revisions, if any, transmitted by said administrator pursuant to section 4-77.

(2) The appropriations recommended for the Division of Public Defender Services shall be the estimates of expenditure requirements transmitted to the Secretary of the Office of Policy and Management by the Chief Public Defender pursuant to section 4-77 and the recommended adjustments and revisions of such

estimates shall be the recommended adjustments and revisions, if any, transmitted by said administrator pursuant to section 4-77.

Sec. 4-73a. Determination of actual rate of fringe benefits for funds of the constituent units of the state system of higher education. For the fiscal year ending June 30, 1994, and each fiscal year thereafter, the Comptroller shall determine the actual rate for fringe benefits for the funds of the constituent units of the state system of higher education, established pursuant to subsection (b) of section 10a-77, section 10a-98a, subsection (b) of section 10a-99, subsections (b) and (c) of section 10a-105, section 10a-110a and section 10a-130, and shall report such information to the Office of Policy and Management by September 1, 1992, and annually by said date thereafter.

Sec. 4-74. Appropriation and revenue bills. The budget document shall be based upon the consensus revenue estimate or revised consensus revenue estimate issued pursuant to section 2-36c, and shall include a draft or drafts of appropriation and revenue bills to carry out the recommendations of the Governor. Such appropriation bills shall indicate the funds, general or special, from which such appropriations shall be paid, but such appropriations need not be in greater detail than to indicate the total appropriation to be made to each budgeted agency and each independently organized division thereof for each major function or program, equipment, land and buildings and improvements.

Sec. 4-74a. Recommendations concerning the economy. The budget document shall include the recommendations of the Governor concerning the economy and shall include an analysis of the impact of both proposed spending and proposed revenue programs on the employment, production and purchasing power of the people and industries within the state.

Sec. 4-75. Publication of the budget document. The Secretary of the Office of Policy and Management, shall compile the requested appropriations, the appropriations as recommended by the Governor, the Governor's budget message and other data as presented in the budget document and shall have such compiled document published and distributed in the same manner as public documents.

Sec. 4-76. Governor to explain budget document and reports to legislative committees. The Governor or his authorized representative or agent shall appear before the appropriate committees of the General Assembly to explain the details of the budget document and report transmitted by the Governor in the odd-numbered years and the reports transmitted by the Governor in the even-numbered years pursuant to section 4-71, to answer questions and to give information as to the items included therein.

Sec. 4-77. Submission of estimates of expenditures by budgeted agencies. Guidelines for standard economic and planning factors and for unit costs for utilities. Statement of revenue and estimated revenue. Financial, personnel and nonappropriated moneys status reports. (a) The administrative head of each budgeted agency shall transmit, on or before September first of each even-numbered year, to the Secretary of the Office of Policy and Management, on blanks to be furnished by him not later than the preceding August first, and to the joint standing committee of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies, through the Office of Fiscal Analysis, and the standing committee having cognizance of matters relating to such budgeted agency, estimates of expenditure requirements for each fiscal year of the next biennium. On or before September first of each odd-numbered year, said agency head shall transmit recommended adjustments and revisions, if any, of such estimates. The secretary shall set guidelines for standard economic and planning factors and for unit

costs, based on source of supply, for fuel oil, electricity, gas and water usage by state agencies, which shall be used by all agencies in the preparation of their estimates of expenditure requirements. The expenditure requirements shall be classified to show expenditures estimated for each major function and activity, project or program of the budgeted agency and its subdivisions, grants or aids to governmental units and capital outlay, and shall include details setting forth the estimated expenditures classified by objects according to a standard plan of classification, with citations of the statutes, if any, relating thereto. Each expenditure requirement for any purpose other than capital outlay involving an increase in or addition to any appropriation of the current fiscal year shall be accompanied by an explanation of the increase or addition. Each expenditure requirement involving a capital outlay shall be accompanied by such supporting schedules of data and explanations as may be required by the secretary.

(b) The administrative head of each budgeted agency shall transmit, on or before September first of each year, to the secretary, in the form required by him, and, on or before November fifteenth of each year, to the joint committee of the General Assembly having cognizance of matters relating to state finance, revenue and bonding, through the Office of Fiscal Analysis, a statement showing in detail the revenue and estimated revenue of the agency for the current fiscal year, an estimate of the revenue from the same or any additional sources for the next fiscal year and, in the even-numbered year, for the next biennium. Said agency head shall include in such statement recommendations as to any changes in the management, practices, regulations or laws governing his budgeted agency affecting the amount of revenue from operations, fees, taxes or other sources or the collection thereof, and any other information required by the secretary.

(c) The administrative head of each budgeted agency shall transmit, to the Office of Fiscal Analysis, copies of the agency's monthly (1) financial status report, (2) personnel status report, and (3) nonappropriated moneys status report which shall be an accounting of moneys received or held by the agency that are authorized or received by any manner other than as an appropriation. Such accounting of nonappropriated moneys shall include, at a minimum, an assessment of the status of any agency fund or account of such agency receiving or holding such moneys. Such assessments of such funds and accounts shall, at a minimum, account for all expenditures, encumbrances, liabilities, reimbursements and revenues.

(d) If any budgeted agency fails to submit estimates required pursuant to this section within the time specified, the Secretary of the Office of Policy and Management shall cause such estimates to be prepared for the budgeted agency.

Sec. 4-77a. Submission of estimates of expenditures for payment of workers' compensation claims. The estimates of expenditure requirements transmitted by the administrative head of each budgeted agency to the Secretary of the Office of Policy and Management, pursuant to section 4-77, shall include an estimate of the amount required by such agency for the payment of the workers' compensation claims of the employees of each such agency. Appropriations which are recommended in the budget document transmitted by the Governor in the odd-numbered years or the status report transmitted by the Governor in the even-numbered years to the General Assembly pursuant to section 4-71 or contained in the state budget act or any deficiency bill, as provided in section 2-36, for the payment of such claims shall be made as follows: (1) For the Departments of Developmental Services, Mental Health and Addiction Services, Correction, Transportation, Emergency Services and Public Protection and Children and Families, directly to said agencies; (2) for all other budgeted state agencies, to the Department of Administrative Services which shall maintain an account for payment of workers' compensation claims.

Sec. 4-77b. Estimate of expenditure requirement by Department of Administrative Services to include leasing and maintenance costs. The estimates of expenditure requirements transmitted by the Commissioner of Administrative Services to the Secretary of the Office of Policy and Management pursuant to section 4-77 and the appropriations recommended in the budget document transmitted by the Governor to the General Assembly pursuant to section 4-71 shall include an estimate of the amount required by the Department of Administrative Services for the leasing of additional facilities and an estimate of the amount required for the maintenance, including preventive maintenance, of facilities under the supervision, care and control of the department.

Sec. 4-77c. Estimates of expenditure requirements for implementation of evidence-based programs. The Departments of Correction, Children and Families and Mental Health and Addiction Services, and the Court Support Services Division of the Judicial Branch may include in the estimates of expenditure requirements transmitted pursuant to section 4-77, and the Governor may include in the Governor's recommended appropriations in the budget document transmitted to the General Assembly pursuant to section 4-71, an estimate of the amount required by said agencies for expenditures related to the implementation of evidence-based programs.

Sec. 4-78. Information contained in budget recommendations. The budget recommendations for the capital program to be paid from appropriated funds, proceeds of authorized bond issues or any federal or other funds available for capital projects shall be supported by statements indicating recommended priorities for projects and setting forth for each project: (a) The total estimated cost at completion; (b) appropriations, bond authorizations and federal or other funds received to date; (c) additional appropriations or bond authorizations required for completion; (d) the amount available for expenditure from bond authorizations, appropriations or federal or other funds of prior years; (e) the bond authorization or appropriation recommended for each fiscal year of the ensuing biennium; (f) the amount available for each fiscal year of the ensuing biennium if the budget recommendation is approved; (g) bond authorizations or appropriations estimated to be required for subsequent fiscal years for completion; and (h) the estimated addition to the operating budget when completed. All capital projects authorized, begun or completed in prior years shall be reviewed annually in terms of requirement for continuation of appropriations made to date and, where appropriation balances remain at completion or no imminent forwarding of the project is contemplated or where the project has been abandoned, recommendation shall be made for the reduction of such authorized bond issues or the lapsing of such appropriation balances.

Sec. 4-79. Tentative budget. In any year in which there is a Governor-elect, the Secretary of the Office of Policy and Management shall cause to be prepared, not later than the fifteenth of November next succeeding the receipt by said secretary of the estimates of expenditure requirements and of revenue as provided in section 4-77, a tentative budget conforming as to scope, contents and character to the requirements of sections 4-72, 4-73 and 4-74 and containing the estimates of expenditures and revenue called for by section 4-77. Such tentative budget shall be transmitted to the Governor-elect.